

10th December 1952]

III.—GOVERNMENT MOTION.

MOTION UNDER RULE 24 OF THE MADRAS ASSEMBLY RULES.

THE HON. SRI C. SUBRAMANIAM :—“ Mr. Speaker, Sir, I beg to move—

‘ That rule 24 of the Madras Assembly Rules be suspended and the House do resolve to transact Government business on Thursday, the 11th December 1952. ’ ”

SRI M. PALANIYANDI :—“ கனம் சபாநாயகர் அவர்களே, திருச்சி தஞ்சாவூர் ஜில்லாக்களில் புயல் காரணமாக பல சேதங்கள் ஏற்பட்டிருக்கின்றன. அதற்கு கவர்னர் அவர்கள் நிவாரணம் அளிப்பதற்கு நிதி திரட்டப் போகிறார்கள் . . . ”

MR. SPEAKER :—“ நீங்கள் எந்த மோஷனைப் பற்றி இப்பொழுது பேசுகிறீர்கள் ? தயவு செய்து உட்காருங்கள்.

“ The present motion is for to-morrow. It is for converting the non-official day into official day. The Hon. Minister wants Government business to be transacted to-morrow.”

THE HON. SRI C. RAJAGOPALACHARI :—“ There will be a debate on the food situation on an official motion instead of a non-official one.”

SRI M. PALANIYANDI :—“ தயவு செய்து அதைப் பற்றி பேசுவதற்கு சட்டசபையை மாற்றி ஒத்திவைக்கும்படியாக நான் கேட்டுக் கொள்ளுகிறேன்.”

MR. SPEAKER :—“ எந்த ரூலின் கீழ் நீங்கள் இதை பேசுகிறீர்கள் ?

“ I am now going to put the motion to the vote of the House. The question is—

‘ That rule 24 of the Madras Assembly Rules be suspended and the House do resolve to transact Government business on Thursday, the 11th December 1952. ’ ”

The motion was carried.

IV.—GOVERNMENT BILL.

THE MADRAS LAND REVENUE (SURCHARGE) BILL, 1952
(L.A. BILL NO. 6 OF 1952).

* THE HON. SRI M. A. MANICKAVELU NAICKER :—“ Mr. Speaker, Sir, I beg to present the Report of the Select Committee^a on the Madras Land Revenue (Surcharge) Bill, 1952 (L.A. Bill No. 6 of 1952) and move—

‘ That the Bill, as amended by the Select Committee, be taken into consideration. ’

Sir, the Select Committee met on seven days and thoroughly discussed the provisions of this Bill and produced a majority report with a few dissenting minutes attached to it. Sir, I may point out the important changes that the Select Committee made which necessitated the republication of the Bill.

^a Printed as Appendix on pages 546-559 infra.

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“ With regard to clause 2 of the Bill, land revenue naturally includes water-cess also. But the Select Committee wanted to limit the water-cess to eight rupees. Any water-cess which is above eight rupees per acre will not come within the purview of the Bill. This is a concession made by the Select Committee.

“ In clause 3, according to the original Bill, there was a provision to prevent partition or alienation taking place which would have the effect of splitting the land so as to escape the higher slabs of surcharge. Now, provision has been made to see that only partitions or alienations made during the current year and not those made during the previous years are covered by the Bill. The original Bill contemplated alienations and partitions made in the previous three years also to be covered by the Bill. This is also a concession.

“ Another change made in the Bill is with regard to religious and charitable institutions. A single person may be the trustee of various charities and religious institutions. It has been provided that the institutions will be treated separately though the person who administers the trusts may be one. Surcharge will be based on the revenue paid by the institution and not by the person who is in charge.

“ With regard to remissions, the surcharge will not affect that portion of the land revenue which has been remitted. This is also an improvement.

“ We have made elaborate changes in order to provide for the peculiar conditions of Malabar and South Kanara.

“ Again, Sir, in clauses 7 and 8, we have made provision for treating only false returns about income as an offence and not failure to submit returns as first contemplated. Rules also when framed will be placed on the table of the House. This is another change.

“ Sir, despite all this, I know some crocodile tears will be shed on the floor of the House in the name of the ‘ poor dumb peasants ’. I would like to point out that this measure will not affect the poor ryots. The total number of pattas in the State is about 72 lakhs. Let me also mention here that I propose to move an amendment to the Bill to raise the exemption limit to one hundred rupees. In the original Bill it was fifty rupees. The effect of this amendment will be that only about one per cent of the pattadars will be affected by the Bill. The rest of the pattadars will not come within the purview of the Bill. So, there need be no necessity on the part of Members to feel uneasy.

“ With these words, I move that the Bill be taken into consideration.”

MR. SPEAKER :—“ It is the desire of the House to sit till 1-30 p.m. Is it the intention of the Government that the discussion on the Bill should be completed to-day or it should be carried over to the next day? ”

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THE HON. SRI C. SUBRAMANIAM :—" Next day, Sir."

MR. SPEAKER :—" The motion is—

' That the Madras Land Revenue (Surcharge) Bill, 1952 (L.A. Bill No. 6 of 1952), as amended by the Select Committee, be taken into consideration.'

I fix a time-limit of fifteen minutes for each hon. Member."

(At this stage, the Deputy Speaker occupied the Chair.)

SRI C. PULLA REDDI :—" అధ్యక్ష, ప్రభుత్వంవారు తీసుకొనివచ్చిన ఈ బిల్లును నేను తీవ్రంగా వ్యతిరేకిస్తున్నాను. ఈ బిల్లు ప్రకటించబడినప్పటినుంచీ కూడా రాష్ట్రమండంతటా అలజడి అందోళ్ళన హెచ్చుగా వున్నాయి. అనేక వేలమంది ప్రజా నీకం ఈ బిల్లును ప్రస్తుత పరిస్థితులలో తీసుకొని రావటాన్ని వ్యతిరేకించారు. ఆంధ్ర దేశంనుంచి, ఇతర ప్రాంతాలనుంచీ కూడా వేలాది రైతులు, ప్రజలు సంతకముల ద్వారా, సభలద్వారా, రాయబారములద్వారా ఈ బిల్లును ఉపసంహరించుకొనమని చెప్పి స్పష్టంగా తెలిపివున్నారు. ఈ బిల్లు భూమి శిస్తు విధానానికి సంబంధించినటు వంటిది. ఈ నాడున్న ఆర్థిక పరిస్థితులలో రైతులు అదనపు భూమి శిస్తును భరించ గలరా అనే విషయం ప్రభుత్వంవారు ఆలోచించాలి. రైతులు ఎంతమాత్రం హెచ్చు పన్నును చెల్లించుకొనలేరని నా అభిప్రాయము.

" బ్రిటిష్ ప్రభుత్వం రైతాంగాన్ని కొల్లకొట్టడమే ఆశయంగా పెట్టుకొని అమలు పరచిన భూమి శిస్తు విధానాన్ని ఈ ప్రభుత్వంకూడా అనుసరిస్తోందని మనవిచేస్తున్నాను. దేశంయొక్క మొత్తం ఆదాయం అయిన 600 కోట్ల రూపాయలలో ఈ నాడు దాదాపు సగభాగం, అనగా సుమారు 300 కోట్ల రూపాయలు రైతులవద్దనుంచే వసూలు చేయబడుతోంది. మద్రాసు ప్రభుత్వానికి వస్తున్న 63 కోట్ల రూపాయల ఆదాయంలోను దాదాపు 40 కోట్ల రూపాయలు పన్నుల రూపంలో సామాన్య ప్రజా నీకంనుంచే వసూలుచేయబడుతున్నవనే విషయం మనం ద్రుష్టిలో ఉంచుకొని ఈ ఆదనపు పన్ను విధింపును నిలపరచవచ్చో లేదో అనే విషయమై ఒక నిర్ణయమునకు రావలసిన గౌరవ సభ్యులందరను కోరుతున్నాను. ఎన్ని కలసమయాలలో కాలగ్రెస్ నాయకులు, మంత్రులు రైతాంగానికి ఎన్నో వాగ్దానాలను చేశారు. తాము అధికారంలోనికి వచ్చినట్లైతే పన్నులను తగ్గించిస్తామని, రైతులవైన ఉన్న శిస్తు భారాన్ని చాలావరకు తేలికపరుస్తామని చెప్పారు. ప్రజలకు ఇట్టి వాగ్దానములను చేసేవారు అధికారంలోనికి వచ్చారు. కాని అధికారంలోనికి వచ్చినతరువాత ఈ వాగ్దానాలన్నింటిని వారు మరచిపోయారు. ఈ విధంగా ప్రజలను మోసపువ్వడం సబబుగా లేదని మనవిచేస్తున్నాను, బ్రిటిష్ ప్రభుత్వం హయాములో రూపాయకు ఒక అణా చూత్రమే నెన్నులుండేవి. కాని ఈనాడు నెన్నులు అయిదు అణాలవరకు పెరిగిపోయినవి. విద్యకు నెన్ను, లోకల్ బోర్డు నెన్ను, రైల్వే నెన్ను ఈవిధంగా ఎన్నో నెన్నులు పెరిగిపోయినాయి. రైతులవద్దనుంచి రకరకాల పన్నులను వసూలు చేస్తూవుండినాడా ఇంకా వారిపైన ఈ సర్చార్జిని విధించడం చాలా అన్యాయమని మనవిచేస్తున్నాను.

" ఇదేవిధంగా రిజిస్ట్రేషన్ పన్నుల విషయం గమనించండి. ఇదివరలో భూములను ఎవ్వరైనా విక్రయిస్తే అందుకుగాను సూరు రూపాయల వినివకు

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రూ 1-8-0 లు రిజిస్ట్రేషన్ ఫీస్ గా ఉండేది. కాని ఈనాడు ఆ రుసుము నూటికి విడుదల రూపాయలవరకు పెంపు చేయబడింది. ఈ పన్ను కూడా రైతుల మీదనే పడుతున్నదనే విషయం ప్రభుత్వంవారు గమనింపగోరుతాను.

“ముఖ్యంగా ఈ లిల్లు రాయల్సీమవంటి వెనుకబడిన ప్రాంతాలలోని రైతులకు చాలా నష్ట దాయకంగా ఉంటుందని మనవి చేస్తున్నాను. రాయల్సీమ జిల్లాలు ఎల్లప్పుడు కరువు కాటకాలతో నిండివుంటాయనే విషయం అందరకు తెలిసినటువంటిదే. ఆ ప్రాంతాలలో వంద రూపాయలు చెల్లించే రైతుకు కూడా కుటుంబ పోషణకు చాలినంత ఆదాయం రాదు. అంతేకాకుండా ఒక విడాది పంట పండితే తరువాత మూడు, నాలుగు సంవత్సరాలు పంట పండనటువంటి పరిస్థితులకూడా ఆ ప్రాంతాలలో ఉన్నాయి. అక్కడ రైతులు ఒక్క సంవత్సరములో నచ్చే పంట వైన మూడు, నాలుగు ఏండ్లు ఆధారపడవలసివున్నదనే విషయంకూడా ప్రభుత్వంవారికి తెలియనటువంటిది కాదు. రాయల్సీమలోవాటు, సర్కారు జిల్లాలలోని, నెల్లూరు, గుంటూరు జిల్లాలలోని మొట్ట తొలకాలు, ఇంకా ఇతర ప్రాంతాలు, అంటే రాష్ట్రం మొత్తములో సగానికిమించి ఈనాడు టేము ప్రాంతంగా ఉంది. పంటలు లేక రైతాంగం, ప్రజాసామాన్యం ఎక్కో చోటలు పడుతున్నారు. ఈ పరిస్థితులలో కొత్త పన్నులను విధించినట్లయితే సామాన్య రైతాంగం భరించుకొనలేరని మనవి చేస్తున్నాను.

10-30
a.m.

“రైతులు ఇదివరలో నేను చెప్పినటువంటి పన్నులనేకాక ఫారెస్టు పన్నులను కూడా ఇచ్చుకొనవలసివుంది. పశువులను మేపుకొనుటకు పుల్లరులు చెల్లించుకోవాలి. పంచాయతీ బోర్డులకు ఇండ్ల పన్ను చెల్లించుకోవాలి. జమీందార్లకు, పన్నులు ఇచ్చుకోవాలి. ఈవిధంగా 15, 16 రకముల పన్నులను రైతులు ప్రభుత్వానికి చెల్లిస్తున్నారు. బ్రిటిష్ సామ్రాజ్యవాదులు పన్నులను వసూలుచేయుటకు అనుసరించిన విధానాలనే ఈ ప్రభుత్వంకూడా అనుసరించవద్దని మరీమరీ కోరుతున్నాను. రైతులను పీల్చి పిప్పిచేసే ఈ విధానం మారాలి. ఆనాడే దేశం బాగుపడుతుంది. ఇంక కాలంగా రైతు భాగ్యోన్నతికై పాటుపడతామని చెప్పిన కాంగ్రెస్ వారు ఈనాడు ఆ రైతులైననే పన్ను భారాన్ని అధికం చేస్తోందనేది హాస్యాస్పదమైనటువంటి విషయమని మనవి చేస్తున్నాను. ఎన్నికల సమయంలో ఏమని ప్రజలకు, రైతాంగానికివాసం వాగ్దానం చేశామో జ్వస్తికి తెచ్చుకొనవలసినదని కోరుతున్నాను. అన్ని పార్టీలవారు ఆరోజులలో రైతు ఊమాన్నే ఆకాంక్షిస్తున్నట్లు ఎటుగతిచాటుకున్నాం. రైతాంగంపై పన్ను భారాన్ని తగ్గిస్తామని వాగ్దానాలను చేశాం. కాని ఆవాగ్దానాలను ఎవరు పాటించడానికి ప్రయత్నిస్తున్నారు. ఈనాడు మేము రైతులపై ఈ surcharge పన్నును విధించ వద్దంటే కమ్యూనిస్టులు రైతులను చెబ్బగొట్టడానికి ఈ విధంగా అంటున్నారని మంత్రి వర్గంవారు నిందరోశణలు చేస్తున్నారు. అదనపు పన్నులను వ్యతిరేకించేది ఒక్క కమ్యూనిస్టులు మాత్రమేకాదు. ప్రతి పక్షంలో ఉన్న అన్ని పార్టీలవారుకూడా ఈ అదనపు పన్నును వ్యతిరేకిస్తున్నారు. ఏవో రాజకీయ కారణాలను చూపి ఈ పన్ను విధింపు సబబైనదిగా నిరూపించ ప్రయత్నించినందువల్ల ఎంత మాత్రం లాభం లేదని మనవిచేస్తున్నాను. ఈ పన్నును విధించినట్లైతే వ్యవసాయ రంగంలో సంక్షోభం పెరిగిపోవునని మనవి చేస్తున్నాను. ఈనాడు వ్యవసాయ ఖర్చులు పెరుగుటవల్ల రైతులకు సరిగా గట్టువాటు కావడంలేదు. ధరలు విపరీతంగా పెరిగిపోవుటవల్ల సామాన్య రైతులు వ్యవసాయం కొనసాగించు కొనలేని స్థితిలో ఉన్నారు. అదనపు పన్నులను విధించి రైతాంగమును అణచివేయడం

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వి ప్రభుత్వానికైనా మంచిపనికాదని గ్రహించవలసిందని కూడా ఈ ప్రభుత్వవారికి తెలియజేస్తున్నాను. ముఖ్యంగా రాయల్సీమనుండి, రాయల్సీమవంటి వెనుకబడిన ఇతర ప్రాంతాలనుంచి వచ్చిన సభ్యులకు, వారు ఎన్నికల సమయంలో ప్రజాకిచ్చిన వాగ్దానము లేమో గుర్తించుకొనవలసినదని మనవి చేస్తున్నాను. రైతుల పన్ను భారాన్ని తగ్గిస్తామని, వ్యవసాయ దారులకు ఎక్కువ సదుపాయాలు కలుగజేస్తామని, కాంగ్రెస్ పార్టీ రైతులపై అధిమానం గల పార్టీ అని కాంగ్రెస్ అగ్ర నాయకులనుంచి అందరూ చెప్పినవారే. కాని అట్టి కాంగ్రెస్ వారి హయాము లోనే రైతులపై అదనపు పన్ను భారాన్ని విధించే ప్రయత్నాలు జరుగుతున్నవని వారందరూ గుర్తుంచుకోవాలి. రైతుకు ఈనాడు హెచ్చు ఆదాయం వస్తున్న దన్న మాట ఎంత మాత్రము వాస్తవంకాదు. కొద్దిపాటి భూమి ఉన్నవాని పైన, వందలాది, వేలాది ఎకరము అన్నవానిపైన ఒకే రేటును ఆధారంచేసుకొని పన్ను విధించటం చాలా ఆశాస్త్రియమైనట్లువంటి విధానం. ఇటువంటి విధానాన్ని ఈనాడు ఇతరదేశాలేమీ అనుసరించడం లేదు. పెద్దపెద్ద భూస్వాములపైననే అధికంగా పన్ను విధించాలిగాని సామాన్య రైతులమీద పన్నును పూర్తిగా తగ్గించాలి. ఈ నాడు income-tax విషయం ఏమి జరుగుతున్నదో గమనించండి. 3,000 రూపాయలు ఆదాయం వచ్చేవారిపైన ఆదాయపుపన్ను లేదు. అంతకు మించి ఆదాయం వచ్చేవారిపైన ఒక క్రమపద్ధతిని, progressive taxation పద్ధతి ప్రకారం, పన్ను విధించబడుతుంది. అదేవిధంగా వ్యవసాయదారులపైనకూడా వారి వారి ఆదాయాలను ఆధారంగాచేసుకొని పన్ను విధించడం సుబైజన విధానమని మనవి చేస్తున్నాను. ఇప్పటికి 15, 16 రకముల పన్నులను చెల్లించుకొంటున్న రైతులపై ఇంకా అదనపుపన్నును విధించబోవవద్దని ప్రభుత్వంవారికి విజ్ఞప్తిచేస్తున్నాను. సామాన్య రైతాంగంయొక్క స్థితిగతులను దృష్టిలో పెట్టుకొని, ఎన్నికల సమయంలో రైతులకుచేసిన వాగ్దానాలను జ్ఞాపకముంచుకొని, న్యాయమైన విధంగా ఈ పన్ను విధింపును వ్యతిరేకించవలెనని కాంగ్రెస్ సభ్యులను కోరుచున్నాను.

“వ్యవసాయదారులకు సుతృప్తికలిగిననాడే ఉత్పత్తి అధికమవుతుంది. అందుకు బిన్నంగా రైతుపై మోయలేనంత పన్ను భారాన్ని విధించినందువల్ల వ్యవసాయం కొనసాగించుటకుకూడా రైతులు విముఖులవుతారు. గిట్టుబాటుకాని పృథ్విని చేయుటకు ఎవ్వరూ ఇష్టపడరు. అలాగే రైతులుకూడా హెచ్చుపన్నులు ఇచ్చుకొనవలసినందువల్ల వ్యవసాయాన్ని మానుకొనవలసిన గతిపడుతుంది. చిన్నరైతాంగము సుఖపడాలంటే వారిమీదవున్న పన్ను తగ్గిస్తే తగ్గిచాలి. ఈ లోటును భర్తీచేసుకొనుటకు పెద్ద భూస్వాములమీద అదనంగా పన్ను విధించండి. అదే న్యాయమైన, శాస్త్రీయమైన విధానం. ఈ విషయమై తిరిగి పరిశీలించవలసినదని శ్రీ రాజగోపాలాచారి గారికి విన్నవిస్తున్నాను. పార్టీ ప్రయోజనాలకై రైతాంగంపై అధికంగా పన్నులను విధించుటను బలపరచవద్దని కాంగ్రెస్ సభ్యులందరను మరల కోరుతున్నాను.

“నిన్నటిరోజు శ్రీ రాజగోపాలాచారిగారు నాగి రెడ్డిగారు తెచ్చిన తీర్మానాన్ని వ్యతిరేకిస్తూ రాయల్సీమలో ఆంధ్రరాష్ట్రానికి వ్యతిరేకులైనవారు ఉన్నారని చెప్పారు. ఇది వాస్తవమైన విషయంకాదని చెబుతున్నాను. పెద్దపెద్ద భూస్వాములు, పెట్టుబడిదార్లు, ఉద్యోగాలను అవేషించి రాజగోపాలాచారిగారిని ఆశ్రయించుకొనే వారెవరైనా ఆంధ్రరాష్ట్రానికి వ్యతిరేకులుగాచూపితే చూపించవచ్చుకాని ప్రజాసామాన్యం ఆంధ్రరాష్ట్రాన్ని ఏక గ్రీవంగా కోరుతున్నారని మీరు గమనించాలి. రాయల్సీమ ప్రయోజనాల నిమిత్తం ఆంధ్రులలో విభేదాలు పెంచవద్దని వారిని కోరుతున్నాను.

[Sri C. Pulla Reddi] [10th December 1952]

శ్రీ రంగా రెడ్డిగారివంటి వారెవరైనా రాజగోపాలాచారిగారితో అంగీకరించవచ్చునేమో కాని ఇతరులెవ్వరుకూడా అంగీకరించరని తెలుసుకొనగోర్తాను. ఆంధ్రరాష్ట్రం వచ్చినట్లయితే రైతులైన ఇట్టి హెచ్చు పన్నులు ఉండవని చెబుతున్నాను. ఇందులో ఎంతమాత్రం సందేహంలేదు. దక్షిణ ప్రాంతాన వివేక్ అభివృద్ధి పథకాలను అమలు జరిపే సమిత్తమే అధికంగా పన్నులు విధిస్తున్నారామోగాని, ఆంధ్రదేశంలో అభివృద్ధి ప్రణాళికలను అమలుజరుపు నిమిత్తం ఈ అదనపు ఆదాయం వినియోగింప బడదని ఆంధ్రులు తలుచున్నారు.

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a.m.

“ఈ బిల్లును రైతాంగం పూర్తిగా వ్యతిరేకించినదనే విషయం ప్రభుత్వంవారికి తెలియనటువంటిదికాదు. పేలాది రైతులు, మాజిర్లుద్వారా తమ వ్యతిరేకతను select committee కి తెలుపుతున్నారు. ఈ విషయాన్ని మరుగుపరచకుండా, ఈ పన్నును ఉపసంహరించుకొనవలసినదని ప్రభుత్వాన్ని కోరుతున్నాను.

“ముఖ్యంగా రాయలసీమవంటి వెనుకబడిన ప్రాంతాలలో ఈ పన్నువల్ల రైతులు చాలా బాధలుపడుతున్నారు. గత రెండు చూడు సంవత్సరములూ పంటలులేక రైతులు చాలా ఇబ్బందులపాలవుతున్నారు. ఈ సంవత్సరంకూడా వర్షాలు సరిగాలేక పంటలు పాడైపోయినవి. కాబట్టి భూమి ఇస్తుపై surcharge ని విధించుటకు ఇది అనువైన సమయంకాదని మనవిచేస్తున్నాను. ఈ బిల్లును ఉపసంహరించుకొనవలసినదని, ఎన్ని కలసమయంలో రైతులకుచేసిన బాగాదినాలను జ్ఞాపకముంచుకొనవలసినదని నేను విజ్ఞప్తిచేస్తున్నాను.”

* SRI K. V. VEMA REDDI:—“Mr. Deputy Speaker, Sir, I rise to support the Bill. In doing so, I wish to make certain observations. Sir, no doubt the Bill has been opposed by many in this House. There was a great volume of opposition to the new taxation proposals. The Opposition know fully well the gravity of the financial situation that the Government are confronted with. They know that the deficit would go up to some crores of rupees and that it has to be made up by measures of this sort. They know that there is a wide gulf between the elastic expenditure and the inelastic revenue of the State. Knowing all this, why do they oppose the Bill? I put this question to them. How else to bridge the gap? Sir, this gulf can be bridged only by resorting to fresh taxation. My friends on the opposite, while discussing the Bus Passengers Taxation measure, suggested retrenchment, tightening up of the collection machinery and also scrapping of Prohibition which was said to be a colossal failure. I accept certain of the suggestions. But can they be implemented overnight? Can retrenchment bridge the wide gulf between the expenditure and revenue? I am sure this retrenchment can bring about a saving of only a few lakhs of rupees besides giving rise to several complications like unemployment. The object of this Bill is to improve the finances of the State. To-day Rayalaseema is passing through a grave crisis. Recently Tanjore was involved in a great tragedy caused by the cyclone resulting in loss of life and property. The Government should have ample funds to meet such situations. As a matter of fact, Mr. Pulla Reddi spoke about the misery of Rayalaseema. I also come from Rayalaseema. It is

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a fact we are passing through a grave crisis. The Government are not able effectively to deal with the problem of famine in Rayalaseema for want of funds. The Government have spent three to four crores of rupees for the relief of distress in Rayalaseema. The problem requires lot of money to be solved. Under these circumstances, no Government, whether it is Congress or any other, can resist the temptation of resorting to fresh taxation. It is true that the incidence of existing taxation is very heavy. The agriculturist is unable to bear the burden. But does this measure affect the poor agriculturists? That is the real question. The Bill contemplates a surcharge on persons who pay a land revenue of more than one hundred rupees. It was originally fifty rupees but the Government considering the high cost of living, considering the cost of production and also considering the increased standard of living, have proposed an amendment raising the exemption limit to hundred rupees. According to this provision a man paying an assessment of 200 rupees will have to pay a surcharge of only 25 rupees. I do not understand, in this context, the conception of the common man. Do the Communists think that those paying 200 rupees are common men? It is not the common man that is affected by this measure. It does not affect the poor agriculturists who pay an assessment of less than 100 rupees. It is only those who own large holdings and who pay 300 to 500 rupees that are affected. In fact, it is a duty cast upon the rich landlords and the upper middle-class men to come to the rescue of the Government in relief of the poor agriculturists. The Communists champion the cause of the poor man. The Government too want to improve the lot of the common man. So, the Opposition should render all help to the Government in the solution of these problems. The Government are not happy over these taxation measures. But circumstances warrant them. The landlords do not oppose these, nor the middle-class agriculturists. But the Communists oppose them!

“ To-day, while opposing this measure, my friend, Mr. Pulla Reddi, suggested an alternative, viz., agricultural income-tax. Does it not affect agriculturists paying an assessment of over 200 rupees? Instead of proposing an agricultural income-tax, the Government have resorted to this measure temporarily. This is not a permanent tax. If conditions improve, this will be dropped. The Hon. the Chief Minister has given an assurance that these measures are temporary and intended to give relief to the poor. So, I am sure this measure will not be a permanent one. This will not be continued if better conditions prevail. Therefore I appeal to the Members of the Opposition to assist the Government in the solution of the problems with which they are confronted now.

10-50
a.m.

“ I feel, these taxation measures are a prelude to land reform. The Congress believes still in Socialism. It believes in the establishment of democratic Socialism by parliamentary methods.

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The impending land reforms which are going to be put into operation very soon will really solve the great problems. The reforms will result in the liquidation of the landlords by the redistribution of land and the development of co-operative farming societies. Under these circumstances the landlords and the upper middle class agriculturists must agree to such proposals. Already the discontentment among the common men of to-day has manifested itself in the hunger marches, strikes and demonstrations organized by a few unscrupulous band of young men in the villages. What does this show? Does it not show that the situation is leading to a revolution? I say, the landlords and the upper middle-class agriculturists are now being put to the acid test. They should therefore either agree to these proposals and the land reform which is to come in the future or face the great revolution that is coming. That revolution will result in a dictatorship which really threatens the freedom of speech, freedom of action and freedom of religion and also rights to property. That is going to happen if the landlords and the upper middle-class agriculturists do not agree to these proposals. Therefore I am sure my Friends on the Opposition Benches would agree to these proposals as they are only temporary proposals and will help the Government in the solution of problems facing them now."

*SRI C. H. KANARAN :—“Mr. Deputy Speaker, Sir, Land Revenue Surcharge Bill നെ സംബന്ധിച്ച് ആദ്യമെന്തെന്തെ എന്തുപക്ഷത്തിലുള്ള മെമ്പർമാർ അവരുടെ അഭിപ്രായം രേഖപ്പെടുത്തിയിട്ടുണ്ട്. അതു മാത്രമല്ല Select Committee യിൽ തന്നെ ഇതു ഗവണ്മെന്റിന്റെ മുമ്പാകെയുള്ള വാദപരിചയവിനെ സംബന്ധിച്ച് ഒരു ശരിയായ പരിശോധന നടത്തിയിട്ടുവേണം ഈ നികുതി ആവശ്യമാണോ എന്ന് തീരുമാനിക്കാൻ എന്ന് ഞങ്ങൾ അഭിപ്രായപ്പെട്ടിട്ടുണ്ട്. എന്തുകൊണ്ടാണ് ഇങ്ങിനെ അഭിപ്രായപ്പെട്ടവർ കാരണം? പല നികുതി പിരിവുകളുംതന്നെ വാസ്തവത്തിൽ ശരിയായി പിരിക്കാത്തതിന്റെ ഫലമായിട്ടു വേണ്ടത്ര വരവ് കിട്ടാത്ത ഒരു നിലയുണ്ട്. വിശേഷിച്ച് Sales tax ന്റെ കാര്യത്തിൽ ഇന്നു ഒരു നിയമം ഉണ്ട് എന്നുള്ളതു ഒരു പരമാർത്ഥമാണ്. Sales tax പിരിവുവരുന്നതു് എന്നുള്ളതും ഒരു പരമാർത്ഥമാണ്. എന്നാൽ പിരിയ്ക്കേണ്ട സ്ഥലത്തുനിന്ന് പിരിക്കാൻ സാധിക്കാതെ പല ആളുകളും ഇതിൽ നിന്ന് ഒഴിവാകുന്നുണ്ട്. ഇതു ശരിയായി പിരിക്കുകയാണെങ്കിൽ എന്തിന്നാണ് പിന്നെ Land Revenue Surcharge കൊടുക്കുവരുന്നതെന്ന് ഞങ്ങൾ അഭിപ്രായപ്പെട്ടിട്ടുണ്ട്. ഇതെല്ലാംതന്നെ ഗവണ്മെന്റും മന്ത്രിമാരും മറ്റു ഗവണ്മെന്റു ഭാഗത്തുള്ള മെമ്പർമാരും തട്ടിക്കളയുകയാണ് വാസ്തവത്തിൽ ഉണ്ടായത്. ചുരുക്കിപ്പറയുകയാണെങ്കിൽ, ഇന്നത്തെ വരവിനങ്ങൾ പരിശോധിക്കുകയാണെങ്കിൽ, ശരിയായിട്ടു വരവ് ഇന്നു പരിക്ഷകയാണെങ്കിൽ, വലിയ വലിയ ആളുകൾ നികുതിയിൽനിന്ന് ഒഴിവാകുന്നത് തടയുകയാണെങ്കിൽ, തീർച്ചയായും മനിയായ ഒരു വരവു ഇന്നും ഉണ്ടാകുവാൻ ഗവണ്മെന്റിന്നു സാധിക്കും. പുതിയ നികുതി ചുമത്തേണ്ട ആവശ്യമില്ല. ഇതു മാത്രമല്ല ചിലവു ഇന്നു പരിശോധിക്കുകയാണെങ്കിലും യഥാർത്ഥത്തിൽ പുതിയ നികുതികൾ ചുമത്തിക്കൊണ്ട് മാത്രമേ കാര്യങ്ങൾ നടത്തുവാൻ സാധിക്കുകയുള്ളൂ എന്ന് പറയുന്നതു തെറ്റാണ് എന്ന് ഞങ്ങൾ വ്യക്തമാക്കിയിട്ടുണ്ട്. ഇതിനെല്ലാം പുറമെ ഈ പുതിയ നിലനികുതിയെ സംബന്ധിച്ച് നോക്കുകയാണെങ്കിൽ എന്താണ് ഇന്നു നിലനികുതിയുടെ സ്ഥിതി എന്ന് പരിശോധിക്കേണ്ടതായിട്ടുണ്ട്. വാസ്തവത്തിൽ ഇന്ന് ഏറ്റവുമധികം നികുതി ചുമത്തപ്പെട്ടിട്ടുള്ളത് കൃഷിക്കാരുടെ മേലാണ്, നിലത്തിന്റെ മേലാണ്. മാത്രമല്ല റോഡു പോലെയുള്ള നികുതികളും കൊടുക്കേണ്ടിവരുന്നുണ്ട്. വാസ്തവത്തിൽ കൃഷിക്കാർ നികുതികൊടുത്തും പാട്ടംകൊടുത്തും വിൽക്കുകയാണെങ്കിൽ ഇന്നു കാലത്തു ഒരു പുതിയ നികുതികൂടി അവരുടെമേൽ ചുമത്തുകയാണെങ്കിൽ കൃഷിക്കാരെ അധഃപതിപ്പിക്കുക മാത്രമല്ല കൃഷിതന്നെ വളരെ പിന്നോക്കം പോകും എന്നുള്ളത് തീർച്ചയാണ്. നമ്മുടെ രാജ്യ

10th December 1952] [Sri C. H. Kanaran]

ത്തിലാണെങ്കിൽ ഉപ്പാദാനം കുറഞ്ഞുകொണ്ടു വരുന്നു. എന്താണിതിന്റെ காரണം. പല കമ്മിറ്റികളും വിദഗ്ദ്ധന്മാരും ഒരുപോലെ അഭിപ്രായപ്പെട്ടിട്ടുള്ളതു് ഇന്നത്തെ ഭൂവിതരണ സമ്പ്രദായവും, ജന്മി-കുടിയാൻ തമ്മിലുള്ള ബന്ധവും, പരിഷ്കരിച്ച കൃഷി ഇല്ലാത്തതുകൊണ്ടും ആണ് എന്നു്. ഇതെല്ലാം മനസ്സിലാക്കിട്ടുപോലും ഗവണ്മെന്റ് ഈ പുതിയ നികുതി നിലത്തിന്റെമേൽ കൊണ്ടുവരുന്നതു് അന്യായമായിട്ടുള്ളതാണ്. ഇതു് കൃഷി മുന്നോട്ടു കൊണ്ടുപോകുകയില്ലെന്ന മാത്രമല്ല പിന്നോക്കം കൊണ്ടുപോകും എന്നുള്ളതും തീർച്ചയാണ്. ഈ സംഗതി Select Committee യിൽ ഞങ്ങൾ പ്രത്യേക ഭിന്നാഭിപ്രായക്കുറിപ്പുകൾ രേഖപ്പെടുത്തുന്ന അവസരത്തിൽ എടുത്തു കാണിച്ചിട്ടുണ്ട്. മറ്റൊരു സംഗതി, ഈ നികുതി വലിയ വലിയ വാടക കെട്ടുകയുള്ള എന്ന് ഗവണ്മെന്റ് പറയുന്നു. പക്ഷെ നമ്മുടെ രാജ്യത്തിലുള്ള ഭൂമിയുടെ നില്പിനെ പരിശോധിക്കേണ്ടതായിട്ടുണ്ട്. ജന്മി-കുടിയാൻ ബന്ധത്തെ പരിശോധിക്കേണ്ടതായിട്ടുണ്ട്. ഇതേ സമ്പ്രദായം നിലനില്ക്കുന്ന കാലത്തോളം, കുടിയാനെ രക്ഷിക്കുന്ന നിയമങ്ങൾ ഇല്ലാത്ത കാലത്തോളം എന്തു നികുതികെട്ടിയായും, അതു് ജന്മിയുടെ പേരിൽ കെട്ടിയായും ശരി, ജന്മി കൊടുക്കേണ്ടതാണെന്നു് തീരുമാനിച്ചാലും ശരി, അതു് ഏതെങ്കിലും തരത്തിൽ കുടിയാന്റെ തലയിൽ വന്നുവീഴാനാണ് പോകുന്നതു്. ജന്മി കൊടുക്കേണ്ടതായ നികുതി കുടിയാനെക്കൊണ്ടു് കൊടുപ്പിക്കാൻ പാടില്ലെന്നും അങ്ങിനെ ചെയ്യാൽ അതിന്നു് എതിരായി നടപടികൾ എടുക്കും എന്ന ഒരു നിയമം ഇല്ലാത്ത കാലത്തോളം ഏതു തരത്തിലുള്ള നികുതിയായാലും ശരി അതു കുടിയാന്റെ തലയിലാണ് വന്നുവീഴാൻ പോകുന്നതു്. എല്ലാവിധ സാധിനശക്തിയും എല്ലാ തരത്തിലുള്ള അവകാശങ്ങളുമുള്ള ഇന്നത്തെ ജന്മിപുരുത്തന്നു് തങ്ങളുടെ മേൽ വരുന്ന നികുതി കുടിയാന്റെ തലക്കിടന്നും തങ്ങൾക്കു് രക്ഷ പ്രാപിക്കാൻ സാധിക്കുമെന്നുള്ളതും ഒരു പരമാർത്ഥമാകുന്നു. Tanjore Bill വന്ന അവസരത്തിൽ പറയുകയുണ്ടായി മദിരാശി സംസ്ഥാനത്തിന്നു് പൊതുവിൽ കുടിയാന്മാരുടെ രക്ഷക്കു് അനുകൂലമായ ഒരു നിയമം ഇതുവരെ വന്നിട്ടില്ലെന്നു്. അടുത്തകാലത്തു വന്നിട്ടുള്ളതാണ് Tanjore നെ സംബന്ധിച്ച ഒരു നിയമം. മലബാർ കുടിയാനു് ഭേദഗതി നിയമം ഗവണ്മെന്റിന്റെ ആലോചനയിൽ ഉണ്ടെന്നു പറയുന്നു. ചുരുക്കത്തിൽ മദിരാശി സംസ്ഥാനത്തിന്നു് മുമ്പുവരും ഒരു കുടിയാന്റെ രക്ഷാനിയമം ഇല്ല എന്ന നിവർക്കു നികുതി ഭാരം എന്ന പറയുമ്പോൾ അതു കുടിയാന്മാരെ മാത്രമേ ഉപദ്രവിക്കുകയുള്ളു. എത്ര നല്ല വാക്കുകൾകൊണ്ടും വാചകങ്ങൾകൊണ്ടും കുടിയാന്റെ മേലുള്ള ജന്മിയുടെ മേലാണ് വീഴുന്നതു എന്നു എത്രതന്നെ നല്ല ഉദ്ദേശത്തോടുകൂടി പറഞ്ഞാലും ശരി അതു ഈ രാജ്യത്തിൽ നടക്കാൻ പോകുന്നില്ല എന്നുള്ളതു ഒരു പരമാർത്ഥമായിട്ടുള്ള സംഗതിയാണ്. ഒന്നു വളരെ വ്യക്തമാണു്, വലുപ്പിച്ചതായ നികുതി കുടിയാൻ കൊടുക്കണം എന്നു് ജന്മി നിർമ്മൂലനക്കുകയാണെങ്കിൽ അതു കൊടുക്കാതെ ഇരിക്കുവാനുള്ള ശക്തി കൃഷിക്കാർക്കു് വാസ്തവത്തിൽ ഇന്നില്ല. കൃഷിക്കാർ സംഘടിതരായ പ്രദേശത്തു മാത്രമേ കുറയെങ്കിലും എതിർത്തു നൂമരം ചെയ്യുവാൻ ശക്തി അവർക്കുള്ളു. അധികവും കൃഷിക്കാർ കുറവെക്കുന്നതായ ജന്മിമാരുമായി നേരിടേണ്ടി വരുന്ന ചുമത്തിൽ തീർച്ചയായും ജന്മി അവരുടെമേലുള്ള നികുതിഭാരം കുടിയാന്റെ മേൽ ചുമക്കുന്നു. മറ്റൊന്നു പറയാനുള്ളതു് ഇന്നു നിലനികുതിയുടെ തരത്തിരിയ്ക്കു് തെറ്റായ അടിസ്ഥാനത്തിലാണ്. ഇന്നു നെൽകൃഷിക്കാണു് (വയൽ കൃഷിക്കാണു്) അധികം നികുതി ചുമത്തിട്ടുള്ളതു്. തെങ്ങിൻ തോട്ടത്തിലാണ് അതിലും കുറവായിട്ടുള്ളതു്. ചായ തോട്ടങ്ങൾക്കാണ് അതിലും കുറവായിട്ടുള്ളതു്. ഇന്നു നികുതിയുടെ തോതു ഒരു തെറ്റായ സമ്പ്രദായ തിലാണെന്നു പറയേണ്ടിയിരിക്കുന്നു. കാരണം ആദായത്തിന്റെ അടിസ്ഥാനത്തിലുള്ള ഈ നികുതി ചുമത്തിട്ടുള്ളതു്. ഖമാൽത്തിൽ വൻകിട ചായത്തോടുകൂടിയ സാമ്പ്രദായം നികുതി വളരെ കുറവാണ്. ഇതു കുറയ്ക്കുവാനുള്ള പ്രധാന കാരണം അപർ സാമ്പ്രദായമാണെന്നുള്ളതാണ്. അപർ ഒരു കാലത്തു ഇന്ത്യാരാജ്യം ഒരിച്ഛിരുന്നവരാണ്. 1947 ൽ ഉണ്ടായ സ്വാതന്ത്ര്യക്കാരാൻ, വളരെ സ്വകാര്യമായി ചെയ്യു കരാനിൽ ഈ രാജ്യത്തിലെ സാമ്പ്രദായം രക്ഷിക്കുവാൻ വേണ്ടി, അവാർക്കു വേണ്ട സൈകുൽക്കർ ചെയ്യുകൊടുക്കാൻ വേണ്ടി പബ്ലിക് റെഹറഡും കോൺഗ്രസ്സും അതിന്നു തയ്യാറായിട്ടുള്ളതിന്റെ ഫലമായിട്ടാണ് ഈ വക ചായത്തോടുകൂടെ മേലുള്ള നികുതി ഇന്നുവളരെ കുറവായി കാണുന്നതു്. എന്നാൽ നാട്ടുകാരുടേയും കൃഷിക്കാരുടേയുംമേൽ വളരെ അധികം നികുതികൾ കെട്ടിക്കൊണ്ടു ഇരിക്കുന്നു. അതാണ് പരമാർത്ഥം. തീർച്ചയായും നമ്മുടെമേൽ നികുതി ഗവണ്മെന്റിന്നു കെട്ടിത്തുടങ്ങിയ എന്ന് ചോദിക്കുകയാണെങ്കിൽ എന്തിന്നു പറയാനുള്ളതു് നികുതികൾ ആവശ്യമാണെങ്കിൽ ആദായ

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a.m.

[Sri C. H. Kanaran] [10th December 1952]

അതിന്റെ തോതനുസരിച്ചു നികുതി ചുമത്തുകയല്ലാതെ ഒരുപോലെ നികുതി ചുമത്തുകയാണെങ്കിൽ അതു നിലവിലുള്ള അസാധാരണയായ കൂടുതൽ ഹർജിപ്പെടുകയാണ് ചെയ്യുക. ഈ നില ഒരിക്കലും അംഗീകരിക്കുവാൻ പാടില്ല. മറ്റൊരു സംഗതി ഇവിടെ പറയുവാനുള്ള എത്രകാലത്തേക്കാണ് ഈ നികുതി നിലനില്ക്കുക എന്നു ഈ ബില്ലിൽ പറയുന്നില്ല. തദ്ദേശാഭിവി Budget ൽ ഉള്ള കമ്മി നികത്തുവാൻ വേണ്ടിയാണ് ഈ നികുതി എന്നു പറയുന്നത്. എന്നാൽ എത്രകാലത്തേക്കാണ് ഈ നികുതി, എത്ര കാലത്താണ് അവസാനിക്കാൻ പോകുന്നത് എന്നെന്നും ഈ ബില്ലിൽ പറയുന്നില്ല. ഈ കൊല്ലത്തെ കമ്മി നികത്തുവാനാണെങ്കിൽ അതു ഈ ബില്ലിൽ എടുത്തുപറയേണ്ടതായിരുന്നു. ഇതിൽനിന്നെല്ലാം മനസ്സിലാക്കേണ്ടിയിരിക്കുന്നു വ്യക്തമായ ഒരു ഭേദഗതിയോടുകൂടിയാണ് ഗവണ്മെന്റ് ഈ ബിൽ കൊണ്ടുവരുന്നതെന്ന്. സ്ഥിരമായ ഒരു നികുതിഭാരം സാധാരണക്കാരുടെമേൽ ചുമത്തുവാൻ വേണ്ടിയുള്ള ഒരു അടവായിട്ടുവേണം ഇതിനെ കണക്കാക്കാൻ. അപ്പോൾ തൽക്കാലത്തെ കമ്മി നികത്തൽ മാത്രമല്ല ഗവണ്മെന്റിന്റെ ഉദ്ദേശം. അല്ലെങ്കിൽ ഈ നികുതി 1952-53 ലേക്കു മാത്രമാണ് എന്നു ഗവണ്മെന്റ് ബില്ലിൽ പറയുകയായിരുന്നു. ഇതിൽനിന്നു മനസ്സിലാക്കേണ്ടതു് ഈ നികുതി എന്നെന്നേക്കും നിലനിൽക്കാനാണ് ഗവണ്മെന്റിന്റെ ഉദ്ദേശം എന്ന്. മലബാറിലെ സ്ഥിതി നോക്കുകയാണെങ്കിൽ എത്രയോ അധികം നികുതിഭാരം ഉള്ള ഒരു പ്രദേശമാണ് മലബാർ, എത്രയോ അധികം ജനങ്ങൾ താമസിക്കുന്ന ഒരു സ്ഥലമാണ് മലബാർ. മറ്റു പ്രദേശങ്ങളെ അപേക്ഷിച്ച് മലബാറിലെ ജനസംഖ്യയുടെ തോതു് കൂടുതലാണെന്നുള്ളതു് എല്ലാവരും അറിയുന്ന ഒരു സംഗതിയാണ്. ഭൂമിയാണെങ്കിൽ വളരെ കുറവുണ്ടാവാം. കൃഷിക്ക് ഉപയോഗിക്കുവാൻ സാധിക്കുന്ന സ്ഥലവും മലബാറിലെ ജനങ്ങളും തമ്മിൽ ശരാശരി കണക്കുവെച്ച് നോക്കുകയാണെങ്കിൽ തമിഴ് നാട്ടേറിയം കണ്ണാടകത്തിന്റെയും മറ്റ് ഏതു് ഭാഗത്തെ അപേക്ഷിച്ച് നോക്കുകയാണെങ്കിലും മലബാറിൽ ഭൂമി വളരെ കുറവായിട്ടു കാണുവാൻ സാധിക്കും. എത്രതന്നെ ഫലഭൂയിഷ്ഠങ്ങളാണെങ്കിലും ശരി ഭൂമിയുടെ മേൽ ജീവിക്കേണ്ട ജനങ്ങൾ വളരെ അധികം ഉണ്ട്. ഇതു് ഒരു പരമാമം മാത്രമാണ്. എന്തുകൊണ്ടാണ് മലബാറിലെ ജനങ്ങളെ വലിയ ഒരു ഭാഗം മറ്റു ഭാഗങ്ങളിലേക്കു്, വലിയ പട്ടണങ്ങളിലേക്കു് പോയിരിക്കുന്നത്. ഒന്നുകൊണ്ട് കോടി മലയാളികളുടെ കൂട്ടത്തിൽനിന്ന് ഒരു വിഭാഗം അന്യനാടുകളിലേക്കു് പോകുവാനുള്ള കാരണം എന്താണെന്ന് പരിശോധിക്കുകയാണെങ്കിൽ അതിന്ന് ഒരു കാരണം അവിടത്തെ ജന്മിസമ്പ്രദായമാണ്. രണ്ടാമതു് അവിടെ ഭൂമി കുറവാണ്. അപ്പോൾ ഇന്ന് കൃഷിചെയ്യുന്ന ഭൂമിയുടെ മേൽ വളരെ അധികം ആളുകൾ ജീവിക്കാനുള്ളതുകൊണ്ടു് അതിന്റെ മേൽ ഒരു സർച്ചാജ്ജ് എന്ന പറഞ്ഞാൽ അത് ഏതാണ്? ഇന്നുള്ള വരുവുകൂടി കുറയുകയും അധികം ആളുകൾ നാട്ടുതെങ്ങികളായി പോകും എന്നുള്ളതാണ് ഇതിന്റെ ഫലം. അതുകൊണ്ടു് മലബാറിലെ റെന്റുകൂടിയുടെ മേൽ ഈ സർച്ചാജ്ജ് ബാധകമാക്കാൻ പാടില്ല എന്നുള്ളതു വ്യക്തമാണ്. മറ്റൊരു സംഗതി വാസ്തവത്തിൽ വളരെ അധികം കഴങ്ങു മറഞ്ഞിട്ടുള്ള ഒരു കടിയാണ് വ്യവസ്ഥയാണ് ഇന്ന് മലബാറിൽ നിലവിലുള്ളതു്. ഒരു ജന്മിയുടെ കീഴിൽ നേരിട്ടുള്ള കടിയാന്മാർ മാത്രമല്ല, ഇടക്കടിയാന്മാരും മറ്റുമുള്ള ഒരു സ്ഥലമാണ് മലബാർ. പലവിധത്തിൽ ഉള്ള പാട്ടുവ്യവസ്ഥകളും മറുപാട്ടങ്ങളും മറ്റുമുള്ള ഒരു സ്ഥലമാണ് മലബാർ. ഇത്തരത്തിൽ വളരെ കഴപ്പം പിടിച്ചിട്ടുള്ള ജന്മി കടിയാൻ വ്യവസ്ഥ ഉള്ളേടത്തോളം കാലം ഏതെങ്കിലും തരത്തിൽ ഒരു നികുതി ചുമത്തുക എന്ന് പറഞ്ഞാൽ ഇന്നുള്ള കഴപ്പത്തെ ഇരട്ടിക്കുക എന്നാണത്. അതുകൊണ്ടു് മലബാറിനെ സംബന്ധിച്ചേടത്തോളം ഈ നികുതി ബാധകമാക്കിക്കൂടാ എന്ന് മലബാറിൽ നിന്ന് വന്ന മെമ്പർമാർ Select Committee യിൽ വളരെ ശക്തിയായി പറഞ്ഞിട്ടുണ്ട്. മലബാറിന്റെ കാര്യം പ്രത്യേകമായി കണക്കാക്കണം എന്ന് പറഞ്ഞിട്ടുകൂടി മലബാറിനെ പറ്റി ഒരു പ്രത്യേക ക്ലാസ് ചേർത്തുകൊണ്ടു് ഈ ബിൽ മലബാറിനു ബാധകമാക്കാനാണ് ഗവണ്മെന്റ് രീതിമാനിച്ചതു്. ആദ്യം ഈ ബില്ലിൽ ആ പ്രത്യേക ക്ലാസ് ഉണ്ടായിരുന്നില്ല. മലബാറിലെ വ്യവസ്ഥ ഒരു വ്യത്യസ്തമാണെന്ന് ഗവണ്മെന്റ് മനസ്സിലാക്കിയതുകൊണ്ടാണ് ഈ പ്രത്യേക ക്ലാസ് ചേർക്കുവാൻ ഓടിയായതു്. എന്നാൽ അവിടത്തെ സ്ഥിതി മനസ്സിലാക്കി മലബാറിനെ ഈ ബില്ലിൽനിന്ന് ഒഴിവാക്കണം എന്നുള്ളതിനെപ്പറ്റി എന്തിങ്കു എന്റെ amendment അവതരിപ്പിക്കുന്ന അവസരത്തിൽ കൂടുതൽ വിവരിക്കുവാൻ സാധിക്കും. മലബാറിന്റെ സ്ഥിതി നോക്കുകയാണെങ്കിൽ Select Committee യിൽ ഇടതല്ലാം വ്യക്തമാക്കിട്ടു കൂടിയും ഈ ഒരു പുതിയ

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section മേൽത്തു വർദ്ധനവെ നൽകാൻ ഉദ്ദേശിച്ചിരിക്കുന്നു. എന്തുകൊണ്ട് പരസ്യങ്ങളായിട്ടുണ്ട്. മൊത്തത്തിൽ ഈ ബിൽ എടുത്തു നോക്കുകയാണെങ്കിൽ 50 ക. എന്നത് 100 ക. യായി ഉയർത്തി ഭേദഗതി ചെയ്തിട്ടുണ്ടെങ്കിലും, അതും പോരാ എന്നാണ് എനിക്ക് പറയാൻ കഴിയുന്നത്. ഈ സഭയ്ക്ക് ഇനിയും ഉയർത്തേണ്ടതായിട്ടുണ്ട്. ഇങ്ങനെ മൂന്നു നാലു കാരണങ്ങൾ കൊണ്ട് ഈ നികുതി അന്യായമാണ്. കൂടി കൂടുതൽ അധഃപരിഷ്കാരം. അതുകൊണ്ട് കർഷകരും അനുവദിക്കുവാൻ പാടില്ല എന്ന എന്റെ ബലമായ അഭിപ്രായത്തെ ഞാൻ രേഖപ്പെടുത്തിക്കൊള്ളുന്നു.

SRI T. ANANTHA PAI :—“ Mr. Deputy Speaker, Sir, I am in agreement with the general principles of this measure of taxation not only on grounds of expediency but also on grounds of equity and progressive taxation. One of the main criticisms that has been levelled against this Bill is not that there is something fundamentally wrong about it but that it is not necessary for the State to raise any further taxes. When this measure was contemplated the deficit that was expected was about Rs. 3½ crores and I am sure as the Hon. the Chief Minister has already pointed out the deficit would be much more than that and it would not be anything less than about Rs. 10 crores. If this is going to be the deficit, I know the measure of taxation that has been proposed can hardly fill the gap. The only one measure that can do it is perhaps cutting down our expenditure however unpopular that might be. If you look at the budgetary pattern of the State it looks inevitable that every year in the future, we have to provide nothing less than four crores of rupees on an average to meet unforeseen contingencies either due to too much of rain or too little rain and we are afraid that some one or the other part of the State will always be in need of some such succour. It would be very difficult for us in the future to look for any considerable help from the Centre and we may be compelled to look to our own State for our Revenues. This measure of taxation has therefore to be viewed from that point of view, from the point of view of purely raising some revenues. Of course an alternative has been suggested whether we could not think of an agricultural income-tax. So far as the agricultural income-tax is concerned, of course there is an element of progression in that. But as things stand it is rather a complicated measure. We may have to bring in thousands of assesses. We may have to have a separate establishment and a costlier establishment and the cost of collection would not be anything less than 10 per cent of the gross revenue. On the other hand the taxation proposed in the Bill under consideration is rather a simple one which would not involve the exchequer in any extra expenditure and whatever can be collected may be collected. There won't be any evasion. Many hon. Members in their note of dissent to the report of the Select Committee have pointed out that there is considerable evasion so far as other measures of taxation are concerned. One feature or one advantage so far as this Bill is concerned is that it is a Bill which would prevent any evasion of tax contemplated. Many hon. Members said : ‘ Why not collect the money from the plantation industry. That industry has been making a lot of money. An agricultural income-tax should be collected from them.’ I submit, Sir, that every industry in this country

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has been passing through a crisis. The other day it was pointed out that this Government was responsible for ruining all industries. I may point out to you, Sir, that between the policies that might have been adopted and the policies advocated by many hon. Members on the Opposition side, our industries and trade have gone to dogs. There is no doubt about it. We have not taken an objective view of the state of affairs as they exist to-day. To-day industry and trade have been called upon to pay heavy taxes in order that our commitment so far as agriculture is concerned might be met. We have been investing crores and crores of rupees on our irrigation schemes. Even the Five-Year Plan has been contemplating investing crores and crores of rupees on the development of agriculture and not so much on trade and industry which are equally important if agriculture is to be carried on in this country. The Five-Year Plan contemplates expenditure on a huge scale on the basis that every State Government will be able to show surpluses. Instead of that we are confronted with the deficit which might run to 10 crores this year. I do not think the story will be better next year. If there is going to be deficit in our Budget in the future years, no plans would be put into execution so far as we are concerned. I am afraid we have to meet the situation as it is to-day. Look at the industry and trade. Everybody who has an income other than agricultural income exceeding 3 lakhs of rupees is called upon to pay income-tax and super tax to the extent of 70 per cent which comes to 2 lakhs and 10 thousands. If it is agricultural income it is completely exempt from taxation. From this point of view I think there is no justification for any sort of income to escape taxation. Agriculture being the largest industry in the country, it is inevitable that the incidence on the agriculturists should be naturally high. It will be so even if there is an increase in the sales tax. It will be so even if there is an increase in the surcharge on bus fares. So long as they are the people who form the majority any incidence of taxation will fall heavily upon them. Here is a taxation measure which will reduce inequalities so far as taxation of different types of income is concerned. Though it may not be agricultural income-tax as such, agricultural income also will be subject to taxation, by this measure of taxation. Here people with larger income, having larger holdings, paying larger assessment, will be called upon to pay surcharge for the present. I am not saying whether a particular slab should have been included or not. I am not now going into the details of the Bill. But what I am saying is, people with larger agricultural income should necessarily be made to pay a tax as is contemplated. It would be I think quite in equity and in keeping with the canons of progressive taxation.

“ There is however one difficulty. One of the reasons adduced in favour of this measure is that it would largely be the landlord who would be called upon to pay the tax. So far as South Kanara district is concerned, I am afraid, the tax will be passed on completely to the tenants. They will be the people who will be called upon to pay the tax. I know very probably it won't be

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possible for us to make a provision to the effect that the landlord or the tenant alone should pay the tax. It should be a matter of agreement between them. I would not under any circumstances like the tenants to be subjected to harassment because of this imposition. In fact the publication of the Subramaniam Committee Report itself was responsible for most of the mischief. So far as the landlord is concerned the problem started with the publication of that report and then began a second batch of eviction as there could be no agreement between the landlord and the tenant so far as principles were concerned. Now this measure would compel inevitably all the landlords to get their lease deeds revised incorporating the surcharge also. The only solution seems to be, conditions being peculiar in South Kanara district, to bring in legislation which would give the tenants a minimum security of at least five years which would prevent their eviction from the land. That should be brought into force immediately. Otherwise, I am afraid, though the object of the Bill might be that the landlords alone should pay the tax, it will be collected from the tenants and the landlords will have no grievance so far as this measure is concerned.

“ Sir, I feel on these general principles there cannot be two different opinions. I think it is necessary that the State should be encouraged to go ahead with this measure. In addition to this agricultural income-tax may come into operation because still I do feel that a large part of the agricultural income is escaping any sort of tax that has to be paid on incomes generally. In this country from time immemorial land has become a very attractive investment. Everybody is thinking of investing on land with the result that trade and industry have failed to attract the capital that is necessary for their development. During the war time considerable income made in the blackmarket escaped income-tax. They found their way in the purchase of the agricultural land. This also helped absentee landlordism. People invested on land without settling on the land and cultivating it themselves. All these added many problems to be faced by the State.

“ Taking all these facts into consideration, I feel that this measure of taxation is fully justified on grounds of not only expediency but also on equity. Thank you, Sir.”

SRI E. L. RAGHAVA MUDALIAR :—“ Mr. Deputy Speaker, Sir, at the outset I want to say that I take exception to the remark made by my esteemed friend the Hon. Revenue Minister that the Opposition would shed crocodile tears over this taxation measure. He said that this taxation measure would be equitable and would not affect the agriculturists. Perhaps my esteemed friend entered this House after an election campaign in the name of high taxation on the agriculturists by the Congress Ministry. I suppose my presumption is correct since it is not contradicted.

11-20
a.m.

[Sri E. L. Raghava Mudaliar] [10th December 1952]

“ Sir, I oppose this taxation because it is quite opposed to all canons of taxation that when taxation is proposed, the capacity of the community which is to be taxed should be taken into consideration. We must first consider whether the community of agriculturists which is sought to be taxed by this measure, is capable of paying this additional tax. It is a well-known fact that the agriculturists, especially that class of agriculturists that is sought to be taxed under this Bill, were in chronic indebtedness and the indebtedness was so chronic that during the later part of 1920's and the earlier part of 1930's various Governments constituted special committees to enquire into their position, statistics were collected and it was thought that some relief ought to be given. First the Satyanathan Committee was set up and the Debt Conciliation Act was passed to give some relief to the agriculturists. Then again, Sir, it was found that that measure was not sufficient to give relief and so the Congress Ministry of 1937 under the Chief Ministership of the Hon. Sri C. Rajagopalachari thought that some additional relief should be given and the Agriculturists Debt Relief Act was passed and the speech made on the floor of the House by the present Chief Minister Sri C. Rajagopalachari showed that the agriculturist was the backbone of the country and those who were engaged in it must be given relief and that otherwise it would be ruined. But by the time the agriculturists could get some relief under the Agriculturists Debt Relief Act, in the years 1941 to 1942 when it could be said that the small agriculturists would have had some time of prosperity, controls came in and prices were fixed without any relation to the cost of cultivation. From the years 1942 to 1946 price controls were enforced with rigour and ruthlessness and so in spite of the general inflation the agriculturists did not prosper. From 1947 onwards we have had five years of continuous drought. Therefore, Sir, in spite of the various relief measures passed by the various Governments, the conditions of the agricultural community did not improve. They had to spend even the little amount of ill-earned money they got by selling the produce in the black market, in these five years of continuous drought and the present condition of the agriculturists is the same as it was prior to 1937 when Act IV of 1938 was passed. It may be said that after all the person who is paying more than Rs. 100 assessment is going to be taxed. But the worst sufferers are the lower middle class people and those who are paying more than Rs. 100 assessment. Persons who are paying less than Rs. 100 assessment are able to stand, but the lower middle class people who have set up some standard of life and who are spending much money on education and other amenities of life, are not able to adjust themselves to circumstances and they have fallen on evil days. Therefore, Sir, I say that the community which we are now proposing to tax is the only community which is not in a position to bear this additional burden and therefore it is that I oppose this measure.

“ Sir, it may also be said that after all the agriculturist is asked to pay only Rs. 20 or Rs. 30 extra. This amount of Rs. 20

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or Rs. 30 extra may be very little to those with higher agricultural incomes. But a small agriculturist will be able to invest this on the land by way of manure and grow more food. But even this little margin that is left in his hands is now proposed to be taken away by the Government. After all, if there is less of manure in the land, there is less of production and consequently the colossal amount of foreign exchange we are spending on purchasing food-stuffs, will have to be continued to be spent or will have to be increased. The foreign exchange could be better utilized for increasing the industrial wealth of the country. Therefore, Sir, I oppose this Bill as it is ill-conceived in principle, ill-timed and disastrous in its consequences and harmful in its incidence."

*SRI M. LAKSHMANASWAMY :—“ఉపాధ్యక్ష, ఈ బిల్లును గురించి ఆలోచించేటప్పుడు ఈ రోజు ఉదయము శ్రీ రాజగోపాలాచారిగారు ప్రస్తావించిన విషయాన్ని మనము మరచిపోలేము. యెందుచేతనంటే, ఈ పన్నుల విధానానికి, ఆంధ్రరాష్ట్రానికి చాలా దగ్గర సంబంధమున్నది. ఈ ఆంధ్రరాష్ట్ర సమస్య వచ్చినప్పుడు రాజగోపాలాచారిగారు పరిపరివిధాల మాట్లాడడం జరుగడం వస్తుంది. నిన్న State Council లో నైఋతి ఇచ్చినటువంటి ఉపన్యాసములో, తగాదా లేనటువంటి ప్రాంతాలలో ఆంధ్రరాష్ట్రము యేర్పరచడానికి సుముఖత చూపించడం జరిగింది. అలాగే, ఇక్కడ council లో రాజగోపాలాచారిగారు మద్రాసు సమస్య మాత్రము అటంకంగా ఉందని చెప్పడం జరిగింది. కాని ఈ రోజు రాయలసీమవారు ఒప్పుకోవడం లేదనే సమస్యను తీసుకొనిరావడం జరిగినది. ఈలాగు చెప్పడంలో రాయలసీమకును సర్కారుకును తగాదాలుపెట్టి ఆంధ్రరాష్ట్ర సమస్యను వెనుకబెడలేయడమే వారి ఆశయమైనట్లు తెలుస్తున్నది. లేకున్న, నిన్న లేనటువంటి సమస్య ఈరోజు యెందుకు వచ్చినదో అర్థంకావడంలేదు. అంతేకాదు ఈ రకమైన తగాదాలు పెట్టి విదోరకంగా ఆంధ్ర ప్రజలమీద పన్నులు వేసే విధానాన్ని కొనసాగిస్తూ ఉంటారు. శ్రీ రాజగోపాలాచారిగారి మీద ఆశపెట్టుకొని వారి వెనువెంట నడుస్తున్న వారికి ఆశాభంగము కాక తప్పదని తెలియజేస్తున్నాను. ప్రజలంతా ముందుకువచ్చి ఆంధ్రరాష్ట్రాన్ని 11 జిల్లాలు, 3 తాలూకాలతో సాధించుకోవడాని ఇక్కడ హెచ్చరించవలసియున్నది.

“ఇక ఈ బిల్లు విషయము చూసినట్లయితే, ఈ బిల్లు మొదట 50 రూపాయలపైన శిస్తు కట్టేవారిపై ఆదనపుపన్ను విధించడానికి నిర్ణయించుకొని ప్రవేశ పెట్టడం జరిగింది. ఈ బిల్లు ప్రవేశపెట్టేటప్పుడు ప్రభుత్వము వివిషయాలను దృష్టిలో పెట్టుకొని ప్రవేశ పెట్టదని నేను ప్రశ్నిస్తున్నాను. రైతాంగానికి వచ్చే ఆదాయాన్ని దృష్టిలో పెట్టుకొని ఈ విధంగా చేశారా, లేక ప్రభుత్వానికి యేదోవిధంగా డబ్బు రావాలని, యే పద్ధతిలో అయినాసరే డబ్బు తీసుకోవాలనే ప్రయత్నముతో ఈ బిల్లు ప్రవేశపెట్టారా అని అడుగుచున్నాను. ప్రభుత్వము నెలెక్టు కమిటీకి ఆదనజేసినటువంటి రెక్కల శట్టా చూస్తే యెవరిమీద వీరు పన్నులు విధించదలచారో వారికి అవి భరించే తాళుతు లేనట్లు స్పష్టంగా కనిపించును. ఆరెక్కలను ఒకసారి పరిశీలించవలసియున్నది. అవి ఏని రూపాయలు సిక్కుల ట్రేవారివి. తంజావూరు జిల్లాలో 6.6 యెకరాల మాగాణి వున్నటువంటి వారికి వచ్చే ఆదాయము రూ. 983 గా చెప్పబడింది అయితే, వారికి కుటుంబ ఖర్చుక్రింద 1,095 రూపాయలని చెప్పబడింది. తిరునల్వేలి జిల్లాలో 6.82 యెకరాల మాగాణి ఉన్నటువంటి వారికి వచ్చే ఆదాయము 602 రూపాయలుగా చెప్పబడింది,

[Sri M. Lakshmanaswamy] [10th December 1952]

వారి కుటుంబ ఖర్చు 1,132 రూపాయలని చెప్పబడింది. తరువాత కోయంబత్తురు జిల్లాలో 7.25 యెకరాలు పున్నటువంటి వారికి వచ్చే ఆదాయము 803 రూపాయలుగను, వారి కుటుంబ ఖర్చు 1308 రూపాయలుగను చెప్పబడింది. బళ్లారి జిల్లాలో 7.54 యెకరాలు పున్నటువంటి వారికి వచ్చే ఆదాయము 1,237 రూపాయలుగను, కుటుంబ ఖర్చు 1,059 రూపాయలుగను చెప్పబడింది. తూర్పు గోదావరి జిల్లాలో 6.29 ఎకరాలు ఉన్నటువంటి వారికి వచ్చే ఆదాయము 621 రూపాయలుగను, వారి కుటుంబ ఖర్చు 1,242 రూపాయలుగను చెప్పబడింది. ఆలాగే తూర్పు గోదావరి జిల్లాలో 23.9 ఎకరాల మొట్ట భూమి ఉన్నటువంటివారికి వచ్చే ఆదాయము 1,207 రూపాయలుగను వారి కుటుంబ ఖర్చులు 1,242 రూపాయలుగను చెప్పబడింది. వీటిని పరిశీలించి చూచినట్లయితే రైతాంగముయొక్క ఆదాయాన్ని ప్రభుత్వము దృష్టిలో పెట్టుకొని ఈ పన్నులను ఈ విధముగా వేయతీర్చానించుకోలేదని ఏదోవిధముగా తమకు రాబడి రావలెననే విషయాన్ని ప్రధాన కార్యక్రమంగా తీసుకొని ఈ పన్నులు విధించడానికి తీర్మానించుకొన్నదని స్పష్టమగుచున్నది. అందువల్లనే ప్రభుత్వము లోను విధించిన పన్నులను సమర్థిస్తూ, దీనిని మేము వ్యతిరేకిస్తున్నామంటే, వ్యతిరేకంకొరకే అవిధంగా చేస్తున్నామని వారు చెప్పడంలో ఆశ్చర్యంలేదు. కాని ప్రభుత్వము వేసినటువంటి రెక్కల ప్రకారమే వారు ఏవిధంగా ఈ పన్నులు వేయగలిగారో చెప్పమని అడుగుచున్నాను. అందుకే ఇంతకు ముందునుంచీ కూడా ప్రతిపక్షములో ఉన్నటువంటి మేము వచ్చే ఆదాయాన్ని బట్టి క్రమానుగతంగా పన్నులు వేయాలని చెప్పుతున్నాము. ఈ వేగ అదనపు పన్నులు వేసినప్పుడు 50 రూపాయల శిస్తు మినహాయించిన విషయాన్ని ఆలోచించినట్లయితే 50 రూపాయల వరకు శిస్తు కట్టేవారికి పన్ను పూర్తిగా రద్దుచేయబడలేదు. కాని దానికి భిన్నంగా వైవారికి విధించడం మాత్రమే జరుగుచుంది. ఇక ఇప్పుడు ఈ మినహాయించు 50 రూపాయలనుండి 100 రూపాయలకు పెంచుటకు ప్రభుత్వము తీర్మానించినట్లుగా చెప్పడంజరిగింది. ఈ రకమైన మార్పుచేయడంలో ప్రభుత్వానికి ఉన్న ఆధారాలేమిటో ఏ కారణంచేత ఈలాంటి మార్పుచేసారో వివరాలేవి రెవిన్యూ మంత్రిగారు ఇవ్వకుండానే ఈలా మార్పు చేయడం మాత్రము జరిగిందనిచెప్పారు. ఇక ఈ విషయములో ప్రజాభిప్రాయాన్ని చూచినట్లయిన రాష్ట్రమంతటాకూడా ఈ పన్నును పూర్తిగా వ్యతిరేకించే అభిప్రాయమే వచ్చింది. ఇందులో ప్రతిపక్షమువారే కాకుండా, ప్రభుత్వ పక్షములో ఉన్న వారు కూడా దీనిని వ్యతిరేకించారు. అంధదేశములోని కాంగ్రెసు పార్టీవారు మొదట వంద రూపాయల శిస్తును కట్టే వారిని మినహాయించాలని కోరారు. కాని అక్కడ ప్రజాభిప్రాయాన్ని చూసినతరువాత వారి ప్రతిపక్షమువారైన మేము చెప్పుతున్నటువంటి మొదటి 150 రూపాయల శిస్తు మినహాయించుననే నవంబరు మొదటి వారములో మద్రాసులో సమావేశమైన ఆంధ్రరాష్ట్ర కాంగ్రెసు కమిటీవారుకూడా తీర్మానించడం జరిగింది. ఈ విషయాల్ని చూచినట్లయితే ప్రభుత్వ పక్షమువారిందరుకూడా ఈ పన్నులు తగవని ఇవి వేయటం యోగ్యముగాదని చెప్పారని స్పష్టమవుతుంది. ఈ రకంగా మార్పు చేసినప్పుడు ఇదివరకు ప్రభుత్వము వేసిన Land Revenue Reforms Committee వారియొక్క సలహాపైనా అంగీకరించారా అంటే అదీలేదు. ఆ కమిటీ వారు 150 రూపాయలవరకు శిస్తు మినహాయించవలెనని చెప్పారు. కనుక మేము తప్పనిసరిగా 150 రూపాయలవరకు శిస్తు మినహాయించవలెనని చెప్పాము. అంటే ఏమీ ఆధారములేకుండా చెప్పలేదు. ప్రభుత్వము నియమించినటువంటి కమిటీల యొక్క సూచనలైన ఆధారముచేసుకొని వాటికి కట్టుబడి వుండవలసిందనికూడ ప్రభుత్వానికి చెప్పడం జరిగింది. ఇంకొక విషయముకూడా ఇక్కడ ఆలోచించవలసియున్నది.

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ఈ పన్ను రైతాంగముయొక్క ఆర్థిక పరిస్థితుల కనుగుణంగా, వారి ఆదాయాని కనుగుణంగా ఉన్నాయా అని ఆలోచించవలసియున్నది. వ్యవసాయము నుండి వచ్చే నిఖర ఆదాయములూ దాదాపు దానిలో సగమువరకు పన్నులు విధించబడుతున్నాయని ఇదివరకు అనేక కమిటీలు చెప్పడం జరిగింది. అందువల్ల రైతాంగముయొక్క ప్రస్తుత ఆదాయాలను గమనించినట్లయితే మొత్తము రైతాంగానికి విమాత్రము పన్ను వేయడం సమర్థనీయం గాదు. రెండవది ఈ పన్ను మిగిలించడంలో, 150 రూపాయల వరకైనా శిస్తును మిగిలించక పోవడం చాలా అన్యాయము. ఈ రెండు విషయాలు పరిశీలించవలసియున్నది. మూడవది ఇప్పుడు ఆర్థిక పరిస్థితులు ఏరకంగా ఉన్నాయి, పన్నులు వేయడానికి పరిస్థితులు అనుకూలంగా ఉన్నాయా, రైతాంగము భరించగలదా అనేటటువంటి విషయము జాగ్రత్తగా ఆలోచించాలి. ఇదివరలో ఈ ప్రభుత్వము దయవల్ల నా, అన్నట్లుగా ఈ ప్రభుత్వము చెరుకు ధర తక్కువగా నిర్ణయించి కేంద్ర ప్రభుత్వానికి రిపోర్టు పంపడం తదుపరి కేంద్రం చెరుకు ధర తగ్గించు చేయడం, చెరుకు పండించే టటువంటి రైతు నిరుత్సాహము చెంది చెరుకు పండిస్తే గిట్టుబాటుకాదనే సమస్య కూడ రైతులను బాధిస్తున్నది. అందువల్ల ఆహార పంటలు పండించేవారికి, వ్యాపార పంటలు (commercial crops) పండించేవారికి కూడ లాభాలు లేకుండా ఉన్నవి. కనుక ప్రభుత్వము ఈ విషయాలన్నీ ఆలోచించవలసియున్నది.

“తరువాత నీటి తీరువా విషయంలో ఈ బిల్లుమొదటి తీసుకొనివచ్చినప్పుడు, ఈ నీటి తీరువా అంతా భూమిశిస్తుతో కలిపి వేయబడుతుందని చెప్పడం జరిగింది. ఈ రోజున నీటి తీరువా 5 రూపాయల వరకు భూమిశిస్తుతో కలిపి వేయబడుతుందని చెప్పారు. అసగా నీటితీరువ 8 రూపాయలకుపైనే కట్టవారి విషయములూ మార్పు జరిగిందన్నమాట. ఇది ఒక విధంగా వారికి మేలుగా ఉంటుంది. అయితే ఇక్కడ ఒక విషయము చెప్పవలసియున్నది. క్రిష్ణా డెల్టాలో ఎక్కువ ప్రాంతాలలో 6 రూపాయల వరకే నీటి తీరువ కట్టడం జరుగుతున్నది. పటమట pumping scheme క్రింద నీరు తీసుకొనేటటువంటివారు 18 రూపాయలవరకు నీటి తీరువ కట్టవలసియున్నది. వీరికి ఇప్పుడు నీటి తీరువ 8 రూపాయలకు పరిమితి చేసినందువల్ల, మొదటి బిల్లు ప్రవేశపెట్టినప్పటికంటే ఇప్పుడు బిల్లు మారినప్పటికీ తరువాత 10 రూపాయలవరకు నీటి తీరువవైన అదనపు పన్ను తగలకుండా ఉండగల మాట నిజమే. అయితే ఇక్కడ ఒక విషయము గమనించవలసియున్నది. ప్రక్కన ఉన్న టటువంటి రైతు కంటే, ఇక్కడ పటమటలో ఉన్న టటువంటి రైతు ఏమియు అధనంగా సుపాదించక పోయినను అదనపు ఆదాయము రాక పోయినను మిగతవారు అసగా ప్రక్కన ఉన్నవారికి 6 రూపాయలే ఈ నీటి తీరువ విధిస్తున్నప్పుడు, వీరికి 8 రూపాయలవరకు ఎదుకు చేయవలసియుంటుందనే ప్రశ్న వస్తున్నది. కాబట్టి నీటి తీరువ ఈ రాష్ట్రంలో ఎక్కడైతే తక్కువగా ఉన్నదో దానినే ప్రాతిపదికంగా తీసుకొని మిగతాచోట్ల ఉన్నవారికీకూడ గాస్తే పరిమితి చేయాలి. అందువల్ల ఈ 8 రూపాయల మార్పుకూడా సమర్థనీయంగాదని నా అభిప్రాయం.

“ముఖ్యముగా, surcharge మిగిలించుపు విషయంలో, 150 రూపాయలవరకు శిస్తును మిగిలించి ప్రభుత్వమునకు ఇంకా డబ్బు కావలసిన నే 500 రూపాయలకుపైనే శిస్తు చెల్లించేవారికి, ఇప్పుడు వేయదలచిన surcharge కంటే ఎక్కువగా అసగా రెట్టింపు చేయవలెనని నా అభిప్రాయము. కనుక ఈ విషయాలను ప్రభుత్వము జాగ్రత్తగా ఆలోచించి తగు మార్పులను చేయవలెనని కోరుచున్నాను.”

* SRI L. C. PAIS :—“ Mr. Deputy Speaker, Sir, I wish to offer just a few remarks on this Bill. At the outset, let me say

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that this Bill, in the form in which it was originally introduced and without the amendments and the new provisions that have since been incorporated therein at the instance of the Select Committee, would have worked a real hardship on particular sections of the people. The attitude adopted by the Government and the Members of the Select Committee in this regard is really commendable. I must say that persons who have benefited mainly by these changes are persons who hold properties in different capacities. I have in mind particularly the case of the Bishops in charge of Roman Catholic Dioceses. The Dioceses are distinct entities. They are legal or juridical persons capable of holding properties in their own name; and the Bishops in several Dioceses to-day hold properties in their own names as Pattadars. The property belongs to their respective Diocese. The Dioceses contain institutions which are run under the authority of the Bishop.

“ Speaking with particular reference to the Diocese of Mangalore, I refer to Institutions like Fr. Muller’s Charitable Institutions, St. Antony’s Orphanage, St. Joseph’s Asylum, the Leper Asylum, etc. These institutions are also juridical persons capable of holding properties in their own names. They own properties the income of which is utilised for the charitable works carried on by them. What generally happens in their case is that the pattas of properties belonging to them are in the name of the Bishop. Now to club together the various properties with a view to fix up the taxation level would certainly have worked absolute hardship so far as these religious institutions are concerned. They would have been deprived of a good part of their income.

“ Sir, a new provision has now been inserted as sub-clause (4) in clause 3 to the effect that—

‘ Where lands belonging to or given or endowed for the support of distinct, religious or charitable institutions including Maths, are held by the same trustee, manager or other person, the Collector of the district in which any such lands are situated, shall on receipt of an application, from such person, cause the lands to be registered separately in the name of each institution; and each such institution shall be treated as a separate unit for the purposes of the levy of a surcharge under this section.’

“ This is a very useful provision and it has been inserted with a view to meet the difficulties referred to before. The Catholic Bishop of Mangalore took a leading part in this controversy. Copy of the memorial submitted by him is in my hands. The Bishop asked for two things—

(1) That the definition of ‘ registered holder ’ may be suitably amended to meet the requirements of the case; and

(2) Charitable Institutions might be exempted from this measure.

His request has been met in part and there is still the question whether this measure should be made not applicable to religious and charitable Institutions. What is claimed is a total exemption. The Government have not been pleased to consider this part of the request.

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" I would appeal to the Government that having regard to the reasons which I am placing before them now, they may be pleased to bring in some necessary amendment in the near future touching this matter. With your permission, Sir, I will now refer to the three arguments, that were put forward by the Bishop of Mangalore in his memorial to the Government and the Select Committee.

" The first argument runs thus—

' On account of the steep rise in the prices of commodities, we are finding it more and more difficult to maintain the lepers, the sick, the maimed, the destitute and the orphans in our Hostels and Asylums. If the surcharge provided by the Act is enforced, we do not know what is to be the fate of our philanthropic institutions. No doubt the Government is giving grants for a few of these institutions, but that grant is very inadequate. As an illustration, I may point out that the maintenance of each leper in the St. Joseph's Leper Asylum costs Rs. 60 per mensem. Whereas the grant allowed by the Government is only Rs. 9-8-0 per month.'

" My argument is this—it would be very difficult for institutions of this kind to go on with their philanthropic work, if their income is going to be further reduced.

" The second argument that the Bishop put forward was this—

' In the statement of objects and reasons, it is stated that the surcharge on land revenue will be in accordance with the principles of agricultural income-tax. The income of the properties held by religious and charitable institutions is exempted from income-tax. It is necessary that the same exemption should be made applicable to the lands held by religious, charitable and educational institutions.'

" Supposing the agricultural income-tax was introduced, instead of the present measure, these religious institutions which are to-day catering to the needs of the poor and the helpless would certainly have received exemption. I ask: 'why should not exemption be given to them in regard to this measure also.'

" The last argument put forward by the Bishop is to this effect—

' The loss of revenue arising from such exemptions will be more than counter-balanced by the public, humanitarian and philanthropic work turned out by these institutions, when it is remembered that these institutions are doing the work for lack of Government institutions of similar nature.'

" Sir, it is not necessary for me to say more on the subject. Let me stress this point that any legislation which has the effect of curtailing the income of these institutions would make the public the poorer for it.

" So far as the main Bill is concerned, I have nothing further to say except that as a result of the deliberations of the Select Committee, very useful and important amendments have been made and suitable provisions have been introduced. Finally let me express the hope that being a measure brought in to tide over a temporary difficulty, it will remain on the Statute Book only as a temporary measure and that the moment the need for it ceases to exist, the Government will see to it that this measure goes out of

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the Statute Book. Secondly, let me also stress the point that the new burden which is to-day being cast on the landlord will not be passed on to tenants-at-will.

"Sir, one of the speakers who preceded me, who also comes from South Kanara explained this matter at some length. There are tenants in South Kanara, who are really tenants-at-will. These people have no security of tenure. To pass on this burden to such tenants will result in immense hardship to them. As I said, they have not been given security of tenure, and there has not been a fixation of fair rent in their case. Any misuse of the provisions of this measure by which the landlord may be enabled to transfer this burden to the tenant must be prevented by suitable provisions incorporated now in the Bill.

"With these few words, Sir, I hope that this Bill which has been duly considered and passed by the Select Committee will be accepted by the House."

* SRI G. C. KONDAYYA :—“ఆధ్యక్ష, ప్రభుత్వము ఈ బిల్లు ప్రవేశ పెట్టడంలా రైతులకు ఇకముందు ఒక agricultural income-tax చేయబోయే అభిప్రాయముతో, దీనిని ప్రవేశ పెట్టబడినట్లు తెలుస్తున్నది. అందుకు ఈ బిల్లు ప్రాతిపదికగా ఉంటుందని తెలియజేశారు. రైతులకు అంత ఆదాయము వస్తుందనుకొని ఈలాటి పన్నులు విధింపదలచారో అర్థం కావడంలేదు. ఈ సందర్భములో ప్రభుత్వము ప్రస్తుత ఆర్థిక పరిస్థితులనుగాని, రైతుల యొక్క కష్ట సుఖాలనుగాని, రైతులకు ఏమాత్రపు నిఖర ఆదాయాలు వస్తున్నాయనిగాని రైతులు ఈ పన్నులను భరించగల స్థితిలో ఉన్నారా లేదా అనిగాని అలోచించినట్లు లేదు. విదోషిష్టముగా బట్టెట్లు లోటును భర్తీచేయుటకే రైతులనుండి ఈ పన్నును రాబట్టదలచారు. రైతులు వ్యవసాయములో నానా బాధలు పడుతూ చాలావారిని ఆదాయముతో క్రంగిపోతున్న పరిస్థితులలో, వీరికి ఏ గొప్ప ఆదాయము వస్తుందని చెప్పి దీనిపైన ఈవిధమైన పన్ను వేయతలపెట్టారనేది విచిత్రంగా ఉన్నది. ప్రభుత్వము ఈ బిల్లు మొదట ప్రవేశపెట్టటప్పుడు రాష్ట్రవ్యాప్తంగా రైతాంగము అందోళన చేయడం జరిగింది. ఇది సెలెక్టు కమిటీకి వెళ్ళినప్పుడుకూడా దీని విషయమై రైతులు తీవ్ర తరముగా అందోళన చేయడం జరిగింది. సెలెక్టు కమిటీలోకూడా చాలామంది శిస్తు మినహాయింపు పరిమితిని 50 రూపాయలనుంచి 150 రూపాయలకు పెంచినవలెనని కోరారు. ప్రభుత్వము అంతవరకు అంగీకరించకపోయినా, దాన్ని సూచి రూపాయలైనా చేయడం కొంతవరకు సంతోషము. కాని ఈ పరిమితిని సూచి రూపాయలకు పెంచింది దీనిని మినహాయించినంతమాత్రాన ఇతర మధ్యతరగతి రైతులకు అంత సహాయముగా నుండదు. ఈ సందర్భమున మంత్రిగారు 72 లక్షల పెట్టుబడిదార్లున్నారనియు వీరికి ఒక్కొక్కరికి 1 per cent చొప్పునే పన్ను పడుతుందనియు చెప్పారు. అంతేకాకుండా, ఇది agricultural income-tax కు ప్రాతిపదికగా ఉపయోగిస్తుందని అన్నారు. అవిధంగా అటువంటి చట్టాన్ని తీసుకొని రావటానికి కొంతకాలము పడుతుందని అన్నారు. అది నిజమే అయితే, ఈవేళ ఈ బిల్లుకు కొన్ని సవరణలు చేయవలసిన అవసరమున్నదని అనుకొంటాను. ఎందుచేతనంటే, ప్రభుత్వము ఇచ్చిన రెక్కల ప్రకారమే ఇక్కడ ఉన్న గౌరవ సభ్యులు చెప్పినట్లు, ఒక రైతుకు వ్యవసాయమువల్ల వెయ్యి రూపాయల income వస్తే, మామూలుగా ఆ వెయ్యి రూపాయలు తన ఖర్చుకు చాలక

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వాదపడుతున్నాడని తెలుస్తున్నది. ఆ లెక్కల ప్రకారం 100, 150 రూపాయల శిస్తు కట్టే వారికి, వెయ్యి రూపాయలకంటే ఎక్కువ income రాదు. అటువంటి వాళ్లమీద కూడా ఈ విధంగా పన్ను వేస్తున్నారు. బడ్జెటులో లోటు ఉన్నదని ప్రభుత్వము చెప్పినప్పుడు, దానిని భర్తీ చేయటకు మరొక విధముగా అవకాశమున్నదని మనవి చేస్తున్నాను. ఇప్పుడు ఈ బిల్లు ప్రకారం 70 లక్షలవరకు ప్రభుత్వమునకు రాబడి ఉంటుందని అభిప్రాయపడుతున్నారు. ఈ రాబడి తగ్గకుండానే, వేరే మార్గాన్ని సూచించుచున్నాను. ఇప్పుడు 500 నుంచి 1,000 రూపాయలవరకు శిస్తు కట్టే వాళ్లనుంచి రూపాయకు రూపాయ చొప్పున విధించినట్లయితే, 24,54,400 రూపాయల రాబడి ఉంటుంది. వెయ్యి రూపాయలకు పైన చెల్లించేటటువారికి ఒకటికి రెండు రూపాయల ప్రకారం వేసినట్లయితే, 56,64,000 రూపాయలు ఆదాయము వస్తుంది. ఈ ప్రకారంగా మొత్తము 80,98,400 రూపాయల ఆదాయము వస్తుందని తెలియజేస్తున్నాను. ఈ విధంగా, మొత్తము 25 లక్షల పెట్టుబడి దార్లకే ఈ పన్ను పడుతుంది. మిగతా మధ్య తరగతి రైతాంగ మంతటిని ఈ పన్ను నుండి మినహాయించవచ్చును. ఇంకొక విధముగా కూడ చేయవచ్చును. మినహాయింపు శిస్తు పరిమితిని 150 రూపాయలకు పెంచి, 150 రూపాయలనుండి 500 రూపాయల వరకు శిస్తు చెల్లించువారికి రూపాయకు నాలుగు అణాల వంతునను, 500 నుంచి 1,000 రూపాయల వరకు ఒక్క రూపాయకు ఒక్క రూపాయ ప్రకారమున్ను, వెయ్యికి పైబడిన వారికి ఒకటికి రెండు రూపాయల ప్రకారం వేస్తే, రాష్ట్రములోని మెట్ట ప్రాంతాలన్నీ పన్ను వేయకుండా మినహాయించవచ్చును. ఈ విధంగా మెట్ట ప్రాంతాల సన్నటిని మినహాయించవచ్చునని నా అభిప్రాయము. నిజముగా మన రాష్ట్రములో గత ఆరు సంవత్సరాలుగా ఈ మెట్ట ప్రాంతాలలోని పరిస్థితులు చూచి నట్లయిన ఆనేక ప్రాంతాలలో పంటలు పండక పోతున్నవి. ఈ ప్రాంతాలలో సంవత్సరానికి, సంవత్సరానికి వరుసగా శిస్తు రెమిషను ఇవ్వడము జరుగుచున్నది. ముఖ్యముగా గత ఆరు సంవత్సరములనుండి మెట్ట ప్రాంతాలన్నీ కరువు ప్రాంతాలుగా ఉండున్నవి. కనుక మెట్ట ప్రాంతాలను ఈ పన్ను భారమునుండి మినహాయించడం చాలా అవసరము. ఈ మెట్ట ప్రాంతాలలో ఉన్న వాళ్లు, 150 రూపాయలు, రెండు వందలు, మూడు వందలు చొప్పున పన్నులు భరించలేరు. ఇది ప్రభుత్వము వారిచ్చిన లెక్కలవల్లనే తెలుస్తున్నది. అందువల్ల మెట్ట ప్రాంతాలను ప్రత్యేకించాలి. వాటికి కూడ పన్ను విధించడం అన్యాయమని అభిప్రాయ పడుచున్నాను. కనుక డెడ్లె గిరెడ్ 150 రూపాయలకు పైన 500 రూపాయలలోపల శిస్తు చెల్లించేవారికి రూపాయకు నాలుగు అణాలు చొప్పునను 500 కు పైన వెయ్యికిలోపల శిస్తు చెల్లించే వారికి రూపాయకు రూపాయ ప్రకారమున్ను, వెయ్యి రూపాయలకు పైబడిన వారికి రూపాయకు రెండు రూపాయలు ప్రకారమున్ను విధించినట్లయితే ప్రభుత్వానికి 75 లక్షల రూపాయలు ఆదాయము రావడమే కాకుండా, ఎక్కువమంది మధ్య తరగతి, పేద తరగతి రైతాంగానికి నష్టము లేకుండా ఉంటుంది. ఈ విధంగా బడ్జెటులోటును భర్తీ చేయవచ్చును. మేము సలహాలన్నీ ఇస్తున్నామంటే, ఈ బిల్లును వ్యతిరేకించుట కొరకేనని ప్రభుత్వము అభిప్రాయ పడకూడదు. తమకు బిల్లును సవరించడానికి ఇష్టము లేకుండా, మేము దీన్ని వ్యతిరేకిస్తున్నామని ప్రభుత్వము చెప్పడంలో ఆర్థంలేదు. ఎందుకంటే, ఇప్పుడు ప్రతిపక్ష సభ్యులే కాకుండా, ప్రభుత్వ పక్షములో ఉన్నవారు కూడ ఈ శిస్తు మినహాయింపు పరిమితిని 150 రూపాయలకు హెచ్చించవలెనని చెప్పుచున్నారు. దీనిని ప్రభుత్వము అంగీకరించవచ్చును. ఆ విధంగా అదికూడ సాధ్యము కాకపోతే, కనీసము మెట్ట ప్రదేశాలవైనా సరే ప్రత్యేకించుట అవసరమని నేను అభిప్రాయపడు

[Sri G. C. Kondayya]

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చున్నాను. ఎందుకనగా, మెట్ట ప్రదేశాలు సరియైన నీటివసతి లేక, వర్షాలు లేక, పంటలు పండక, చాలా ధారుణ స్థితిలో ఉన్నందువల్ల అక్కడి రైతాంగమంతా ఇప్పటికే నానా బాధలు పడుతున్నారు. అటువంటిప్పుడు ఉంకా అదనంగా పన్ను వేయడమంటే, చాలా అన్యాయంగా ఉంటుంది. వారు ఇవన్నీ ఖరీదైన లేక తుదకు వ్యవసాయాన్ని వదిలివేసి పరిస్థితి ఏర్పడుతుందనే చెప్పవలసియ్యవచ్చు.

“ఇక water rate విషయంలో ఎనిమిది రూపాయలవరకు water rateను ఖామి ఇస్తుంటే కలపి వేయనట్లు సెలెక్టు కమిటీలో తీర్మానించారు. ఇది కొంతవరకు కొంత మందికి సహాయకరంగా ఉన్న మాట నిజమే కాని ఎనిమిది రూపాయలకంటే తక్కువ water rate కట్టేటటువంటి ప్రదేశాలున్నాయి. అటువంటిప్పుడు ఆ తక్కువ రేటునే పరిమితిగా పెట్టడం బాగుంటుందని అభిప్రాయ పడుచున్నాను. ఎందుకనగా అటువంటి తక్కువ రేటు కడుతున్న టువంటి areas లో, ఒకరికి తక్కువ రేటుపైన ఈ అదనపు పన్ను వర్తింప జేయబడుతుంటే 8 రూపాయలకంటే పైగా water rate కట్టేటటువంటి ప్రక్కన ఉన్న area లో ఉన్న వారికి 8 రూపాయలవరకు ఈ అదనపు పన్ను వర్తింప చేయడము సరిఅయినది కాదు. కనుక ఎక్కడైతే తక్కువ water rate ఉంటున్నదో, ఆ రేటునే పరిమితిగా తీసుకొని సగటుగా అన్ని ప్రాంతాలకు దాన్ని వర్తింపజేసేటట్లు చేస్తే బాగుంటుందని అభిప్రాయ పడుతున్నాను. కనుక ఆ విధంగా బిల్లును సవరించుటకు ప్రభుత్వము తప్పక అంగీకరిస్తుందని ఆశిస్తున్నాను.

“ఇక, ముఖ్యంగా, ఈ సర్చార్జ్ విషయములో, ప్రభుత్వము, వ్యవసాయాధి వృద్ధికారకై కొన్ని, ప్రత్యేక పనులకుగాను సౌకర్యములకుగాను ఖర్చు పెట్టవలసి యుంటుందని, కనుక ఈ రకంగా surcharges వేయవలసి వచ్చినదని ప్రకటనలు చేస్తున్నారు కాని ఈవేళ ప్రత్యేకమైన పనులు ముఖ్యంగా మన వ్యవసాయాధివృద్ధికై చేయడమంటే, అది ప్రభుత్వము యొక్క అత్యవసర బాధ్యత అయివున్నది. అటువంటిప్పుడు ఈరోజు దేశములో జిల్లా తరువాత జిల్లా, తాలూకా తరువాత తాలూకా కరువు కాటకాలకు గురి అయిపోతున్న ఈ పరిస్థితులలో ప్రభుత్వము అత్యవసరమైన ప్రత్యేక కార్యక్రమాలను తీసుకొని ముందుకు వస్తున్నదా అంటే అదికూడా కష్టమవుతుంది. లేక, ఈ కరువు కాటకాల సమస్యను శాశ్వతంగా పరిష్కరించుటకు ఏదైనా ముఖ్యమైన ప్రాజెక్టులను తలపెట్టి వాటిని తీసుకొని వచ్చుటకు కూడా ప్రభుత్వం కృషిచేయడంలేదు. ముఖ్యమైన కొన్ని పెద్ద ప్రాజెక్టులను తీసుకొని వచ్చినట్లయితే ఈ ధారుణ పరిస్థితులను అరికట్టి కరువు కాటకాల సమస్యను శాశ్వతంగా పరిష్కరించ వచ్చును. ప్రభుత్వము వీటి విషయములోకూడా శ్రద్ధ వహించడములేదు. పోని, ఇవి త్వరలో సాఫల్యమయ్యే పనులు కాదనుకుంటే, ప్రత్యేకమైన కొన్ని చిన్న చిన్న minor irrigation పనులైన చేయటకు ప్రభుత్వము పూనుకొంటున్నదా అంటే అదికూడ విమలమేదు. ఆయా ప్రాంతాలలో చేయవలసినటువంటి చిన్న చిన్న minor irrigation పనులైనా చేస్తే, రైతులకు కొంత సహాయము చేసిన వారవుతారు. ఇటువంటి పనులేమీ చేయకుండా, రైతులు యిదివరకే పన్నుల భారముతో భాద పడుతుంటే, వారికి ఏవో పెద్దగా లాభాల వస్తున్నాయని, ప్రభుత్వానికి డబ్బు లోటు అయింది, కనుక ఈరకమైన పన్నులు రైతులపైన విధించడమంటే చాలా అన్యాయంగాను, అసమర్థ నీయంగాను ఉంటుంది. కనుక ప్రభుత్వము ఈ విషయములన్నీ బాగుగా పరిశీలించి వారికి ఒకవేళ తప్పని సరిగా డబ్బు అవసరమైతే, వెయ్యి రూపాయలపైన ఇస్తున్న వారికి ఒకటికి రెండు రూపాయలు ప్రకారమున్నూ 5 వందలకు వెయ్యికి మధ్య ఇస్తున్న చెల్లించేటటువంటివారికి రూపాయకు రూపాయ ప్రకారమున్నూ,

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[Sri G. C. Kondayya]

150 కి 500 కు మధ్య ఇస్తు చెల్లించేటటువంటి వారికి, రూపాయకు 4 అణాలు ప్రకారమున్నూ, ఈ విధంగా ఎక్కువ ఇస్తు చెల్లించేవారికి ఇప్పుడు వేయదలచుకొన్న దానికంటే అధికంగాను, 150 కి 500 కు మధ్య నున్న వారికి తక్కువగాను అనగా 4 అణాల ప్రకారము వేసినట్లయిన మెట్టి ప్రాంతాలను తొలగించడానికి వీలుంటుంది గనుక ఆ విధంగా చేయవలెనని కోరుచున్నాను. అవిధంగా చేయకుండా ఈ బిల్లును ప్రస్తుత రూపములో అమలు జరిపినట్లయితే, మెట్టి ప్రాంతాలలో వ్యవసాయము ఇంకా దెబ్బతినదానికి కారణ మవుతుందని తెలియజేస్తూ ఇంతటితో విరమిస్తున్నాను.”

* SRI B. GANGAYYA NAYUDU :—“ Mr. Speaker, Sir, the Land Revenue (Surcharge) Bill which is intended to make up the Budget deficit is placed before us for close consideration and approval. Before we go into the details of the Bill, we have to examine the capacity of the landowner and the peasant to bear the existing land revenue and in addition the surcharge on land revenue which is proposed to be introduced by this measure. The prosperity or the indebtedness of the peasants mainly depends in a great measure on various factors, such as irrigation facilities seasonal conditions, availability of manures and agricultural implements and the prices they could get for the produce they produce. First of all, I wish to submit for the consideration of the House the economic condition of the ryots belonging to the Visakhapatnam and Srikakulam districts. Last year, just before the commencement of the agricultural season, the economic condition of the ryots and the landowners in Visakhapatnam district in particular was such that they contracted debts, for the purpose of performing their agricultural operations, from moneylenders with the specific understanding that they would discharge those debts after the next harvest. In fact, after the harvest was over what happened was the prices they got were insufficient to discharge their debts. So, the moneylenders in their turn for not having discharged the contractual obligations, filed suits against the tenants, got decrees and brought the properties to sale. Again, this year, on account of uncertain seasonal rains most of the lands in the Visakhapatnam district are lying waste and especially in the taluks of Viravalli and Yellamanchilli most of the lands are lying fallow and even in some of the lands where crop was raised with the help of water from river channels, the crop has withered away because there is no water to feed it. That, Sir, is the condition of the ryots especially in the Visakhapatnam and other taluks of the district.

12 noon.

“ Another point which I would like to bring to the notice of hon. Members of the House is that as a result of the abolition of the estates, the rates that were applicable in Government villages were extended to villages in the estates, as a result of which the rents paid by tenants in estate villages is more than what they have been paying ordinarily before the abolition of the zamindaris.

“ I would like to place before the House one specific instance. A part of the Viravalli taluk was in the Vizianagaram zamindari area and the remaining part of the taluk is in the Madugole estate

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which is not taken over by the Government. While that estate was under the zamindar the ryots used to pay Rs. 18 or Rs. 20 per acre by way of land revenue to the estate holder. But, now, after the abolition of the zamindaris, although by the application of the provisions of the Rent Reduction Act, the rent was reduced by Rs. 2 or Rs. 3, yet they are levying what is called water rate from the tenants for each acre for second crop. So, the usual land revenue coupled with the water rate comes to about Rs. 22 or Rs. 23 per acre and this is being collected by the Government as land revenue. The result of it is that the revenue which is being collected from the tenants now is more than what they used to pay when they were under the zamindar. That is the position of the ryots in the Visakhapatnam district in spite of the abolition of the zamindaris and the introduction of the Rent Reduction Act.

“ Now, in regard to the procedure adopted by the Government in respect of the Rent Reduction Act, I have to say one word. The way in which rent reduction is carried on is neither fair nor regular and the facilities that are placed at the disposal of the officers appointed under the Rent Reduction Act are very meagre, so much so the ryots in zamindaris and inams are not satisfied with the way in which it is carried on. (At this stage, Mr. Speaker resumed the Chair.) I was saying, Sir, that the ryots in zamindari and inam villages have already felt and are feeling that injustice is being done to them in this matter. Such being the case, if they are burdened with any more taxation to be imposed against their will, in addition to the land revenue they are paying at present it will be a great hardship on them.

“ I would like to refer in this connexion to another aspect of the matter. From last year, the economic condition of the ryot in the Visakhapatnam district has been deteriorating from day to day and the prices of foodstuffs, commercial crops and fodder crops have fallen and the indebtedness of the ryots in rural parts of Visakhapatnam and other places has considerably increased and so they are not in a position to bear any further taxation over and above the land revenue. Again the prices of agricultural implements, chemical manures, iron and steel which the ryots in Visakhapatnam and Srikakulam districts have to purchase from the merchants have become very costly. Under such depressing circumstances, the ryots feel that any addition to land revenue will be a crushing weight from which they cannot recover. Attempting to put a surcharge upon land revenue alone amounts to class victimization which the Congress Party had pledged to avoid. No doubt, there are so many traders and people belonging to other professions who can afford to pay and such being the case, why should the ryot alone be taxed and why should those other people be left unaffected by the new taxation proposals? In fact, so many other persons are left without any taxation. Why should the ryot alone who is already burdened by over-taxation be made the target by the party in power? We have also suggested many other methods for making up the deficit at the time of the last

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Budget, but the Government have not paid any heed to any one of our suggestions. Knowing that Prohibition has become a failure, why should they still continue it? Why not scrap the Prohibition law and why not they revert to abkari sales and realize 20 or even 30 crores and thus make up the Budget deficit or utilize that income for improving and developing so many irrigation schemes which are left untouched in the State of Madras. I submit that there are so many other methods by which the Government can get money for making up the deficit. As one of my Friends suggested, they could as well take up agricultural income-tax instead of levying a surcharge on land revenue. In our State, large extents of land are concentrated in the hands of some people and many of them are getting large incomes. It is right and proper to tax rich people and by taxing them the Government can realize a large sum to make up the deficit.

12-10
P.M.

“In view of the circumstances I have submitted, I oppose the principle of the Bill which is placed before the House for approval.”

* SRI P. PUNDARIKAKSHACHARYULU :—Mr. Speaker, Sir, I oppose this Bill. Even at the outset, I wish to point out that this measure is unjust and iniquitous. Mr. Anantha Pai, a Member of the party in power, compared this surcharge on land revenue with income-tax and excess profits tax. The principles underlying the taxation on land and the income-tax and excess profits tax are fundamentally different. There is an exemption limit for income-tax but there is no such thing for land tax. Therefore, there cannot be any comparison between the two, and so his arguments in that respect cannot hold water.

“The present time is very inopportune for levying this surcharge, because there is a slump and economic distress all over the State. If one visits the districts of Srikakulam and Visakhapatnam, he will find that even a big ryot is not in a position to raise a loan of fifty rupees. There is a fall in the price of commercial crops like jute, sugarcane and groundnut. The Central and the State Governments encouraged the production of jute during the last four or five years. Now there is a fall in price and no market at all and even though much agitation is going on, it is curious to see that the Central and the State Governments are not coming to the rescue of jute producers. There is no market at all for jute, and jute worth about two crores of rupees has accumulated in the Srikakulam and Visakhapatnam districts. The jute produced last year has become useless and it cannot be sold at all. Whatever wealth has been accumulated during the time of high prices has already been spent or diluted. The cost of production is still high. Ryots have to buy fertilizers whose cost is increasing day by day. The price of consumer goods and other articles which the ryots have to buy, have not come down. When that is the state of affairs, it is not just and proper for the Government to come forward with a proposal to levy a surcharge on land revenue.

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"Now, I turn to the land tax prevailing in the erstwhile zamindari areas. Before the abolition of zamindari, zamindars used to collect only Re. 0-3-6 in the rupee towards taxes and cesses themselves, paying Re. 0-3-6 in a rupee. But now the Government are collecting 7 annas in the rupee from the patta-dars, i.e., the ryots. Though the Government say that they are applying the Rent Reduction Act, rent reduction is only a farce and there is no reduction at all. In Vijayanagaram, Bobbili and Siripuram Estates, the rents are commuted for the first and second crops. But now the Government are collecting water-cess for the second crop also. It can be seen from the above facts that the rents are not at all reduced to the level in the adjacent ryotwari areas. When that is the position, there is no logic or reason in imposing a surcharge on the land tax in estates where survey and settlement is not completed. Though the Government are deriving a large revenue from the former zamindari areas, they are not bestowing any attention on the improvement of irrigation sources there.

"There has been failure of monsoon throughout the State and under this condition when the State is passing through food and economic crisis it is not good for the Government to come forward with any taxation proposal. We, especially the legis-lators from Srikakulam and Visakhapatnam districts, see no encouragement in the Budget proposals, not even token grants and not even a gesture and the policy of this Ministry is the same as that of the previous Ministry in neglecting our districts alto-gether. The people of these two districts are not at all going to be benefited by the policy of the present Ministry. Irrespective of our party affiliation, we oppose this Bill. There is no need for fresh taxation at all, if only the Government apply their mind for cutting down expenditure on the Police and other departments. As I said yesterday, a separate department for enforcing Prohibition is unnecessary and it can be abolished.

"With these words, I oppose the Bill and request the Govern-ment to drop it."

12-20 P.M. * SRI N. RATHINA GOUNDER :— "மதிப்பிற்குரிய தலைவர் அவர்களே, இந்த நிலவரி சர்ச்சார்ப் மசோதாவிற்கு எனக்குத் தெரிந்த சில திருத் தங்கள் தேவை என்கிற முறையில் இந்த சபை முன்பாக சில விஷயங்களைத் தெரிவிக்க விரும்புகிறேன்.

"பொதுவாக, நஞ்சை நிலங்களைப் பொறுத்த வரைக்கும், அந்த நஞ்சை நிலம் இருக்கக்கூடிய இடங்களில் மழை பெய்தாலோ பெய்யாவிட்டாலோ மேட்டூர் போன்ற தண்ணீர் தேக்கத்திலிருந்து ஆண்டு பூராவும் தண்ணீர் வந்து பாய்கின்றது. ஆனால், புஞ்சைப் பிரதேசங்களில் மழை பெய்தால்தான் மானுவாரி வெள்ளாமை நடக்கும். மழை பெய்யாவிட்டால் எந்தவிதமான வெள்ளாமைமும் நடக்காது. உதாரணமாக, சென்ற 4, 5 ஆண்டுகளில் சில பிரதேசங்களில் மழை இல்லாமற்போன காரணத்தால் எந்தவிதமான விவசாயமும் செய்யமுடியவில்லை யென்பது கவர்ன்மெண்டாருக்குத் தெரிந்த விஷயம். மேலும் புஞ்சைப் பிரதேசங்களில் மழை பெய்தால்தான் கிணற் றில் தண்ணீர் இருக்கிறது. அப்படி கிணற்றுக்குத் தண்ணீர் வருகின்ற அளவு நீண்ட காலமாக மழை இல்லாத காரணத்தால் புஞ்சைப் பிரதேசங் களில் விவசாயக் குடியானவர்கள் திண்டாடுவதைப் பார்க்கின்றோம்.

10th December 1952]

[Sri N. Rathina Gounder]

“மேலும், நஞ்சைப் பிரதேசங்களிலுள்ள நிலங்களுக்கு விவசாயச் செலவும் குறைவாக இருக்கிறது. அவர்களுக்கு நிரந்தரமான ஒரு வருவாய் இருக்கிறது. ஆனால், புஞ்சைப் பிரதேசங்களில் அப்படியல்ல. அவர்கள் ஆடு மாடுகளைத் திடீரென்று விற்றுவிட முடியாது. பண்ணையாட்களை நிறுத்திவிட முடியாது. ஆகவே என்னுடைய அபிப்பிராயமென்னவென்றால் நஞ்சைப் பிரதேசங்களுக்கு 100 ரூபாய்க்கு மேல் கிஸ்தி செலுத்து பவர்களுக்கு சர்ச்சார்ஜ் என்றால், புஞ்சைப் பிரதேசங்களுக்கு 200 ரூபாய்க்கு மேல் கிஸ்தி செலுத்துபவர்களுக்குத்தான் சர்ச்சார்ஜ் வசூலிக்க வேண்டும். ஆகவே, non-deltaic area களிலுள்ள புஞ்சைப் பிரதேசங்களுக்கு முடியுமானால் சர்ச்சார்ஜ் போடாமல் இருப்பது நல்லது. அப்படி சர்ச்சார்ஜ் போடாமல் இருக்கமுடியாது என்று கவர்ன்மெண்டார் விரும்புவார்களானால் உச்ச நிலையை ரூ. 200 என்று வைத்து, ரூ. 200க்கு மேல் கிஸ்தி செலுத்து பவர்கள்தான் சர்ச்சார்ஜ் செலுத்த வேண்டுமென்று வைக்கவேண்டும். ஆகவே, தயவு செய்து கவர்ன்மெண்டார் இதை நன்றாக யோசித்து, பாலை வனம் போன்ற புஞ்சைப் பிரதேசங்களுக்கு, அதுவும் non-deltaic area களில் உள்ள நிலங்களுக்கு அதிகமாக வரிபோடாமல் இருக்கவேண்டுமென்று கேட்டுக்கொள்ளுகின்றேன்.”

* SRI B. K. NALLASWAMI :—“கனம் சபாநாயகர் அவர்களே, இந்த வரியை ஆதரித்து சில வார்த்தைகள் சொல்ல விரும்புகிறேன். இந்த வரியை எதிர்ப்பவர்கள் வரி போடுவதற்கே அவசியமில்லையென்று முக்கியமான வாதம் செய்கின்றார்கள். ஆனால், கேள்வி நேரத்தில் அவர்கள் போடும் கேள்விகளைப் பார்த்தால், ப்யூன்கள் முதல் ஆட்சியில் வேலை செய்யும் எல்லோருக்கும் சம்பளங்களை உயர்த்திக் கொடுத்து விடவேண்டுமென்று கோருகிறார்கள். இவர்களுடைய நிர்வாகமாக இருந்தால் வரி போடாமலேயே சம்பளத்தை யெல்லாம் உயர்த்திக் கொடுத்து விடுவார்களா என்று கேட்கிறேன். முடியவே முடியாது.

“அவர்கள் சொல்லலாம், நிர்வாகச் செலவிலே சிக்கனம் செய்யலாமென்று. ஆனால், அதே சமயத்தில் அப்படி நிர்வாகத்தில் சிக்கனம் செய்தால், அந்தச் சிக்கனத்தையும் எதிர்த்து, கேள்வி நேரங்களில் கேட்கும் கேள்விகளின் தோரணையைப் பார்த்தால், ஷே சிக்கனத்தை எதிர்க்கின்ற நிலைமையில் இருந்தக் கொண்டிருக்கிறது. ஆகவே, இது வேண்டாத பெண்டாட்டிகால் பட்டால் குற்றம், கை பட்டால் குற்றம்” என்கிற பழமொழியை ஞாபகத்திற்குக் கொண்டு வருகிறதேயொழிய, நியாய புத்தியோடு எதிர்க்கட்சிக்காரர்கள் நடந்துகொள்ளுகிறார்களா என்று நினைக்க முடியவில்லை.

“அடுத்தபடியாக, ஒரு காரணம் சொல்லலாம். மதுவிலக்குச் சட்டம் சரிவர நடைபெறவில்லை; அது வெற்றி பெறவில்லை; ஆகவே, அதை ரத்து செய்து விடவேண்டும் என்று சொல்லுகிறார்கள். ஆனால், மதுவிலக்கு பிரச்சினையை எதிர்த்து மாதிரித் தேர்தலில் இவர்கள் ஜெயித்து வந்து விட்டார்களா என்று கேட்கிறேன். பல பிரச்சினைகளோடு, கள்ளுக்கடைகளைக் கொண்டு வருகின்றோம் என்று சொல்லி, சில குடிகாரர்களுடைய வோட்டுகளையும் சேர்த்து வாங்கிக்கொண்டு ஜெயித்து வந்தார்களேயொழிய, தனியாக ‘கள்ளுக்கடைகளை மட்டும் கொண்டு வருகிறோம்’ என்று சொல்லி, இந்தப் பிரச்சினையை மட்டும் வைத்துக்கொண்டு தாய்மார்களுடைய வோட்டையும் வாங்கிக்கொண்டு வந்தார்களா என்றால், வரவில்லையென்று நான் நிச்சயமாகச் சொல்லுவேன். தாய்மார்கள் இப்பிரச்சினைக்காக வோட்டுச் செய்திருந்தால் நிச்சயமாக அவர்களைத் தேர்த்துக்கொடுத்திருப்பார்களென்பதில் சந்தேகமே இல்லை.

“கடந்த தேர்தல் காலத்தில் நான் சுற்றுப்பிரயாணம் செய்த காலத்திலே, 12-30 மிகவும் எதிர்ப்பு இருந்த ஊர்களிலே, உழைப்பாளர் கட்சிக்கு ஆதரவு P.M. கொடுத்துவந்த ஊர்களிலும் கூட, தாய்மார்கள் என்ன சொன்னார்கள் என்றால், ‘காங்கிரஸ்காரர்களாகிய நீங்கள் ஏதாவது நன்மை செய்திருக்கிறீர்களென்றால், அது இந்த மதுவிலக்குச் சட்டத்தை அமுலுக்குக் கொண்டு வந்ததுதான் என்று சொல்லுகிறார்கள்.’”

[Sri B. K. Nallaswami] [10th December 1952]

SRI K. VINAYAKAM :—“ On a point of order, Sir. The hon. Gentleman is expatiating on his election propaganda and on how he got votes, and so on. What bearing has this on the Bill, I should like to know.”

*SRI B. K. NALLASWAMI :—“ நான், இந்த மதுவிலக்கை, ரத்து செய்ய வேண்டுமென்று அவர்கள் சொல்லும் வாதத்தை எதிர்த்துப் பேசுகின்றேனெய்யாழிய என்னுடைய எலெக்ஷன் பிரசாரத்தை இங்கே செய்ய வில்லை. மக்களுடைய மனம் எம்மாதிரி இருக்கின்றது என்பதை இங்கே எடுத்துக் கூறிக்கொண்டிருக்கின்றேன். ஆகையால், மதுவிலக்கைப்பற்றி மக்களுடைய கருத்து என்ன என்பதைப்பற்றி நான் சொல்வதிலே தவறு ஒன்றுமில்லை. சரியான முறையிலே இருக்கிறதென்பதில் எனக்குச் சந்தேகமே இல்லை.

“ ஆகவே, இந்த மதுவிலக்கை எதிர்ப்பவர்கள் மதுவிலக்குப் பிரச்சினையை மட்டும் வைத்துக்கொண்டு மக்களிடம் வோட்டெடுத்தால், கண்டிப்பாக மதுவிலக்கு வேண்டுமென்றுதான் மக்கள் தீர்ப்பளித்திருப்பார்கள். குறிப்பாக, தாய்மார்களின் வோட்டுகள் மதுவிலக்குக்குச் சாதகமாகத்தான் இருக்கும் என்பதில் சந்தேகமில்லை.”

SRI K. VINAYAKAM :—“ Sir, at the risk of repetition, I have to bring it to your notice that the hon. Member is proceeding in the same strain. You have also not given your ruling.”

MR. SPEAKER :—“ The hon. Member will now come to the point.”

*SRI B. K. NALLASWAMI :—“ ஆகையினால் மதுவிலக்கை எடுத்து விடவேண்டும் என்று சொல்லிக்கொண்டும், அந்தப் பணத்தை வைத்துக் கொண்டு நாட்டை ஆளவேண்டுமென்றும் அவர்கள் சொல்வதிலே அர்த்த மில்லை. ஆனால், ஒன்று மாத்திரம் செய்யமுடியும். இப்பொழுதிருக்கிற நிர்வாகத்தைப் பரவல் முறையில் மாற்றி அமைத்தோமாநால், நிர்வாகச் செலவைக் குறைக்கமுடியும் என்பது உண்மை. ஆனால், இன்று நாட்டிலே இருக்கக்கூடிய பூசல்களிலே, கட்சிச் சண்டைகளிலே அனுபவசாத்தியமா என்று பார்த்தால், இன்றைய நிலைமையில் அது சாத்தியமாக இல்லாமல் இருக்கிறது.

“ பிரிட்டிஷார் காலத்தில் இருந்த பழைய நிர்வாக இயந்திரத்தை வைத்துக்கொண்டு இன்று நம்முடைய நிர்வாகத்தை நடத்த வேண்டிய நிலைமையில் இருக்கின்றோம். இருக்கக்கூடிய நிலைமையை அனுசரித்து, நாம் பார்க்கப்போனால், இன்று வரி போடுவது அவசியமாகத்தான் இருக்கிற தென்பதை எந்த நியாய புத்தியுள்ளவர்களும் ஒப்புக்கொள்ளத்தான் செய்ய வார்கள். ஆனால், யாருக்கு வரி போடுகின்றோம்? பெரும்பாலான ஏழை மக்களுக்கு வரி போடுகின்றோமா என்று நன்றாக ஆராய்ச்சி செய்து பார்க்க வேண்டும். இந்த வரித்திட்டத்தை எடுத்துக் கொண்டால் பெரும்பாலும் ஏழைகளாக இருக்கின்றவர்கள் இதனால் பாதிக்கப்படவில்லை.

“ குறிப்பாக, என்னுடைய தாலுகாவை எடுத்துக்கொண்டு பேசினால், 500 ரூபாய்க்குமேல் கந்தாயம் செலுத்தக் கூடியவர்கள் ஒருவரே இருக்கிறார். 100 ரூபாய்க்குமேல் கந்தாயம் செலுத்தக்கூடியவர்கள் 200 பேர் கூட இருக்கமாட்டார்கள். என்னுடைய ஜில்லாவின் நிலைமையே ஒரு தனி முறையாக இருக்கின்றது. பெரும்பாலும் பெரிய கந்தாயந்தார்கள் தாங்களாகவே சொந்தப் பண்ணை செய்யக்கூடியவர்கள் அல்ல. குத்தகைக்கு நிலங்களை விட்டு குத்தகை பெறுகிறவர்கள்தான் பெரிய அளவு கந்தாயம் செலுத்தக் கூடியவர்களாக இருக்கிறார்கள். சில இடங்களிலே, ஈரோடு போன்ற வாய்க் கால் மூலமாக தண்ணீர் பாய்க்கூடிய பிரதேசங்களிலே நேரடியாக விவசாயம் செய்யக்கூடியவர்கள் இருக்கின்றார்கள். ஆனால், இன்றைய நெல் விலை உயர்வின் காரணமாக, இந்த வரி கொடுப்பதற்கு அவர்களில் யாரும் தயங்க

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மாட்டார்கள். கட்சிப் பிரசாரம் செய்வதற்காக இதை ஒரு சாதனமாக உபயோகப்படுத்திக்கொள்ளலாமே தவிர, வேறு ஒன்றுமில்லை. அம்மாதிரி 100 ரூபாய் கந்தாயம் கொடுக்கின்றவர்கள் 6½ ரூபாய் அதிகமாகக் கொடுப்பதற்கு யாரும் பின்வாங்கமாட்டார்கள். அதற்குக் காரணமென்னவென்றால், கண்ட்ரோலை எடுத்துவிட்டதனால் ஓரளவுக்கு விவசாயிகள் மழிச்சி அடைந்திருக்கிறார்கள். ஆகவே, இந்தமாதிரியான வாதத்திற்கு அர்த்தமில்லை.

“ஆனால், இன்று எதிர்க்கட்சிக்காரர்கள், விவசாய வருமானவரி ஏன் போடக்கூடாது? என்று கேட்கிறார்கள். வருமான வரியைப் பற்றி நமக்கெல்லாம் தெரியும். எவ்வளவு இடையூறு இருக்கிறதென்பதை நாம் உணர்வோம். வருமானவரி ஆபீசிலே சட்டத்தையே ஏமாற்றக்கூடிய வியாபாரிகள்கூட வருமானவரி ஆபீசர்களால் எவ்வளவு அல்லல் படுகிறார்கள், என்பதைச் சொல்லத் தேவையில்லை. முதலாவது, அந்த முறையிலே ஒவ்வொரு விவசாயியும் கணக்கு வைத்துக் கொள்ள முடியுமென்று எதிர்பார்க்க முடியாது. இரண்டாவது, பெரிய நிலச்சுவாந்தார்கள், அதிகமாக வரி கொடுக்கவேண்டியவர்கள், அதிகமாக குத்தகை வாங்குகிறவர்கள் குறைந்த குத்தகையில் பொய்ப் பத்திரங்களை எழுதி, கணக்கை ஏமாற்றப் பார்ப்பார்கள். மேலும், லஞ்ச ஊழல்களுக்கும் பொய்ச் கணக்குகளுக்கும் இது காரணமாக இருக்கும். ஆகையால், நிர்வாகச் செலவு அதிகமாக இல்லாமலும், நிர்வாகத்தில் லஞ்ச ஊழல்கள் அதிகமாக இல்லாமலும் இருக்கக்கூடிய முறையில், கிராம அதிகாரிகளின் மூலமாக இந்த வரியை வசூலிப்பதுதான் சிறந்த முறை என்பதில் சந்தேகமில்லை. வருமானவரி வேண்டுமென்று சொல்பவர்கள் பெரிய பணக்காரர்களிடத்தில் குறைவாக வரி வாங்குகின்றோம் என்று ஆட்சேபித்து இருந்தால் அது நியாயமாக இருந்திருக்கும். காரணம், பெரிய நிலச்சுவாந்தார்கள் ரொம்பக் குறைந்தவர்கள்தான் கொடுக்கிறார்கள் 500-க்கு மேற்பட்டவர்கள் 12 அணு வரி கொடுக்கின்றார்கள்.

“அவர்கள் எல்லா வகையிலும் சலுகைகளை அடைந்தவர்கள். பாடு படாமல் சுக ஜீவிகளாக இருந்து நல்ல வருமானம் அடைந்து வரக்கூடிய நிலச்சுவாந்தார்கள் இன்னும் அதிகமாகக் கொடுக்கலாம் என்பது என்னுடைய தாழ்மையான அபிப்பிராயம். ஆகவே இந்த வரி ரொம்பவும் நியாயமானது. விவசாயிகளையும் உண்மையாக உழைப்பவர்களையும் இது பாதிக்காது என்பது என்னுடைய அபிப்பிராயம். இந்த வரியினால் பெரிய எதிர்ப்பு மக்களிடத்தில் இல்லை. ஆனால் கட்சி நலன்களுக்காக எதிர் கட்சிக்காரர்கள் இதை மிகைப்படுத்தி கூச்சல் போடுகிறார்களேயொழிய வாஸ்தவத்தில் எழை விவசாயிகள் இதை எதிர்க்கவில்லை. சமீப காலத்தில் இந்த வரியைப்பற்றி பிரசாரம் செய்ய என் தொகுதி பூராவக்கும் சென்றேன். அங்கே யாரும் இதை எதிர்க்கவில்லை என்பதை தெரிவித்துக்கொண்டு இந்த வரியை நான் ஆதரிக்கிறேன்.”

* SRI B. SANKARAYYA:—“அத்யக்ஷ, ఈ విల్లు విషయము గురించి ఎక్కడ ఏ కాన్ఫరెన్స్, ఏ మార్పులు ఆయ్యో విషయాన్ని గురించి కన్ఫరెన్స్ మాట్లాడుతాను. యీ విల్లు జనరల్గా ఆమోదకరంగా ఉంటుంది, లేదా అని తేలియజేస్తున్నాను. ఇప్పుడు ప్రధానంగా యీ విల్లును కమ్యూనిస్టు పార్టీ వ్యతిరేకిస్తున్నందుకు కారణం యీ విల్లు మూలసూత్రాలు వ్యతిరేకముగా ఉన్నందువల్లనే ఇప్పుడు యీ ఎనెంబ్లీ ప్రభుత్వ సభ్యులు మూత్రం పార్టీ దృక్పథముతో ఆమోదిస్తామంటున్నారని, లోలోలో మూత్రం వారికి సమ్మతముగా తుండదని నమ్ముచున్నాను. ఇది కాస్తవచ్చిన విషయమని చెప్పుచున్నాను. ఇంతకుముందు కాలదార్జ్ రక్షణ విల్లును మేము ఆంగ్లీకరించాము. దాంటే కాలదారు శ్రేయస్సుకోరి ఎక్స్ సవరణలను మా పార్టీవారు తెచ్చినాము. ఈ విషయాలు ఆస్తియ ప్రధాన మంత్రిగారికి తెలిసియున్నను, యీ విల్లునుగూడా మా పార్టీ సభ్యులు కావాని వ్యతిరేకిస్తున్నారని ప్రధాన మంత్రి

[Sri B. Sankarayya] [10th December 1952]

గారు చెప్పడమనేది సబబుకాదు. కాని వాస్తవముగా యీ బిల్లు ప్రజల శ్రేయస్సు కోరని బిల్లు కాబట్టి మేము వ్యతిరేకించుచున్నాము. ప్రభుత్వంవారు తెచ్చినటువంటి యీ బిల్లుయొక్క భావాలు సరియైనటువంటివికావు. రాష్ట్రములో ప్రజలు యీనాడు కరువుకు గురి అయియున్నారనే సంగతి ప్రభుత్వానికి పూర్తిగా తెలుసును. ఈ నాటి పరిస్థితులనుబట్టి ప్రజల సౌకర్యాలకోరకు ఖర్చు పెట్టటానికి యీ బిల్లు తెచ్చారనేది వాస్తవంకాదు. ప్రజలయొక్క ప్రస్తుత ఆర్థిక పరిస్థితులను గమనించకుండా ప్రభుత్వం యీ బిల్లును యీ పద్ధతులలో తీసురావడంవల్ల మేము దీనిని వ్యతిరేకించుచున్నాము. ప్రజల సౌకర్యాలకోసము కాక పోలీసు సిబ్బందికే ప్రభుత్వం ఏడు కోట్లు ఖర్చు చేస్తోంది. ఈ విధంగా ప్రభుత్వం ప్రజలనుండి అన్యాయముగా సొమ్మును వసూలుచేసి దుర్వినియోగము చేయటానికి నని దుజువగుచున్నది. ఇదంతయును ప్రభుత్వముయొక్క అక్రమ పరిపాలనయని చెప్పక తప్పదు. దేశంలో ప్రజలు అయితే యీ పన్నుల భారము భరించలేకుండాఉన్నారు. వారి అందరిమీద యీ పన్నును వేసి ప్రభుత్వము వసూలు చేయదలచినందున, యీ బిల్లును వ్యతిరేకిస్తున్నాను. పని ఎకరాలు ఉండి నూరు రూపాయలు సేస్తున్నెల్లించేవాళ్ళమీదగూడా యీ పన్నును వసూలుచేయటానికి యీ బిల్లును ప్రభుత్వం తెచ్చింది. అటువంటి రైతు యానాడు ఆ నూరు రూపాయలైనా సేను చెల్లించలేని స్థితిలోవున్నప్పటికిని, యింకా యీ surcharge వేసి వసూలు చేయటానికి ప్రభుత్వం తల పెట్టింది. ఇది క్రమమూ అక్రమమూ అనే సంగతి ప్రభుత్వమే గుర్తించాలి. పట్టణాలకు గడ్డికొనలేని స్థితిలో ఉండి, గ్రామాలువిడిచి వెళ్ళుతున్నారు. పది, పన్నెండు ఎకరాలు కలిగియున్నటువంటి రైతులు ప్రభుత్వం కోరేటటువంటి శిస్తులు భరించలేకుండా యన్నారు. వారికి వ్యవసాయమునకు కనీస సౌకర్యాలుగూడా యీ ప్రభుత్వము చేయలేకుండా యున్నది. ఇటువంటిప్పుడు యీ అదనపు పన్ను ఎక్కడనుంచి కట్టగలడో ప్రభుత్వం గుర్తించాలి. నూరు రూపాయలకుపైగా శిస్తు చెల్లించే వారిమీద యీ పన్నును ప్రభుత్వం వేస్తామంటున్నారు. ఈ కారణాలవల్ల యీ బిల్లును వ్యతిరేకించవలసి వచ్చింది. Land Revenue మీద యీ పన్నును వేసేటదులు, ఫలసాయముమీదవేస్తే, సాధారణ రైతుకు యిది అంత బెబ్బకాదు. పెద్దపెద్ద భూస్వాములు రాష్ట్రములో ఎంతోమంది ఉన్నారు. ప్రభుత్వం యీ పన్నును ఆదాయంమీద వేస్తే, యింకా ఎక్కువ సొమ్మును వసూలు చేయవచ్చునని చెప్పుతున్నాను. దీని విషయంలో ప్రభుత్వం తగు శ్రద్ధవహించి పరిశీలించిన బోధపడగలదు. అటువంటి పద్ధతిలో ఏదైనా బిల్లును ప్రభుత్వము తెచ్చినట్లయిన, దానిని అంగీకరించగలను. ప్రజల ఆర్థికస్థితి బెబ్బలినదు. ప్రతి భూస్వామికిని ఆతని ఆదాయమును బట్టి ఆ శిస్తు కట్టుకోగల శక్తి ఉంటుంది. ఆదాయములేని శిస్తుమీద అధనపు పన్ను వేయడమనేది ప్రజలను మరింత కష్టాలపాలు చేయడానికి అని భావించగోరుతున్నాను. ప్రతి రైతుకు వచ్చేటటువంటి ఆదాయము రెక్కలానికి తీసుకొని ఆ ఆదాయముపైన ఆ శిస్తువేస్తే, ఆ రైతునకు వచ్చిన ఆదాయంలో నుంచి కట్టగలడు. దేశ ప్రజలు వారి స్థితి బాగు పరచాలని ప్రభుత్వ ఉద్దేశ్యమే అయినట్లైతే, ఆదాయంమీద పన్ను విధించడమే సక్రమమైన పద్ధతి అని చెప్పగలను. కాని ఆదాయముమీద పన్ను విధించటానికి ప్రభుత్వము తలపెట్టలేదు. గ్రామాలలో ప్రజల జీవిత పరిస్థితులు ఎట్లా ఉన్నాయో, ప్రభుత్వ విధానం యేమిటో ఒకసారి అలోచించమని ప్రభుత్వాన్ని కోరుతున్నాను. మన రాష్ట్రంలో ఎంతోమంది కోట్లకొలది, లక్షలకొలది డబ్బును తరతరాలుగా భూ ఆదాయమునుండి గణించుచున్నారు. ఈ విధంగా డబ్బు గణించి కోటిశ్వరులుగా ఉంటున్నారు. ఇటువంటివారికి వచ్చే ఆదాయమును ప్రభుత్వంవారు,

10th December 1952] [Sri B. Sankarayya]

గమనించినట్లు లేదు. ఈ ఆదాయముపై గమనించిన యెడల ప్రభుత్వానికి కోట్ల కొలది ఇస్తున్నామన్న వచ్చిఉండేది. అటువంటివారు రాష్ట్రములో ఎంతోమంది ఉన్నారు. ఈ ఆదాయంతయై రెక్కలలోనికితెచ్చి, యీ ఆదాయముపై గమనించినట్లు చేసే బిల్లును తీసుకొనిరాకుండా ప్రభుత్వం పేదరైతాంగమును పీల్చి పిచ్చి చేసే బిల్లును తెచ్చారు. ఈ నాడు మనరాష్ట్రంలో ప్రజానీకం సౌకర్యాలు లేక కష్టపడుతూవుంటే, ఒక డబ్బిడికాదా ప్రజలకొరకు ప్రభుత్వం డబ్బు వినియోగించడం లేదు. ప్రభుత్వం ఈనాడు ధనికవర్గాలను విడిచిపెట్టి పేద ప్రజానీకంమీద చురుకైన భావంతో Surcharge Bill తీసుకొని వచ్చారు. పేద ప్రజానీకంమీద ఆక్రమంగా లక్షలకొలది ఇస్తున్నామన్న డబ్బు వసూలుచేసి, ప్రజల సౌకర్యాలు చూడకుండా దుర్వినియోగానికి ప్రభుత్వం పాల్పడుతున్నది. రాష్ట్రంయొక్క అభివృద్ధి బాగుపరచడానికి ప్రభుత్వం ఏమాత్రం తలపెట్టుటలేదు. ఆదాయంమీద ఇస్తున్న బిల్లును ప్రభుత్వం తీసుకొనివచ్చినట్లయితే దానిని వ్యతిరేకించకుండా సమర్థించేవారైతే, కాని యిటువంటి బిల్లు ప్రభుత్వం తీసుకురాలేదు. ఇప్పుడు ఎంతో కాలంగా రైతాంగాన్ని ఎన్నో విధాలుగా పీల్చి పిప్పిచేసే జమీందారీ బిల్లులో తాత్కాలికంగానైనా ప్రభుత్వం డబ్బు ఖర్చుపెట్టవలసిన నష్టపరిహార సామ్యం ఇవ్వటం అపుడలచేసి టేముం తాండవించే రోజులలో తాత్కాలికంగానైనా ప్రజలకు వ్యవసాయ సౌకర్యాలకొరకు ఖర్చు పెట్టటంకు ప్రభుత్వం అంగీకరించలేదు. జమీందార్లకు నష్టపరిహారాన్ని యిచ్చుటకు ప్రభుత్వం సిద్ధంగా ఉన్నదే కాని ప్రజలసౌకర్యాలు కలుగజేయడమనేది ప్రభుత్వం తలపెట్టలేదు. ప్రజలు టేముంనుండి భాదపడుతున్నారని వారిని ముందు యీ టేముంనుండి తప్పించవలసిన ప్రభుత్వం దృష్టికి ఎన్నో సార్లు తీసుకొనివచ్చినప్పటికీ, ప్రభుత్వం వాటి విషయము పూనుకోలేదు. రాయల సీమలో కరువు వనులకు ఏర్పాటు చేయమని ప్రభుత్వాన్ని కోరినప్పటికీ, అది చేయించక, యీ నాడు వది పన్నెండు ఎకరాలు ఉన్న ప్రతి రైతుకు అదనపు వన్ను వేయటానికి పూనుకున్నది. డబ్బు ప్రభుత్వము యెడో రూపమున వసూలుచేసి దుర్వినియోగ పరచుచున్నదని, యీ బిల్లును ప్రజలు ఎదిరిస్తున్నారు. ఈ ఎన్నింటి సభ్యులు వారి వారి నిమోజక వర్గాలకు వెళ్లినప్పుడు 12-40
అక్కడ ప్రజలకు ఒక్కొక్కరికి ఎంత భాగ్యం వచ్చేదీ, దానిమీద ఎంత ఆదాయం P.m.
వచ్చేదీ, తెలుసుకొన్న తర్వాత, ప్రతిపక్ష సభ్యులు యీ బిల్లును వ్యతిరేకిస్తున్నారనేది న్యాయమవునో కాదో గుర్తించగలందులకు కోరుతున్నాను. ఈ నాడు ప్రజాప్రభుత్వం అని చెప్పుకొని తిరిగే యీ మతిపర్గమువారు ప్రజలనుంచి ఏటేట సుమారు ఆరవై కోట్లకు పైగా వసూలు చేస్తున్నారు. ఇందుకుగాను సామాన్య ప్రజలకు వివిధ సౌకర్యాలు చేస్తున్నారని ఆడుగుతున్నాను. అట్లు చేయకుండా యీ సామాన్య ప్రజలమీద యింకను వన్ను విధించటానికి తలపెట్టారు. ఈ నాడు ప్రభుత్వ పక్ష సభ్యులు యీ బిల్లును బలపరచుచున్నారంటే, వారి వారి నిమోజకపు వర్గములో ఉన్న ప్రజల అభిప్రాయము గమనించకుండా వచ్చి, యిక్కడ సభలో బలపరచుచున్నారని అంటున్నాను. ప్రజాప్రతినిధులమైయుండి, ప్రజలు యిచ్చేటటువంటి అభిప్రాయాలను తీసుకొనిదే ఏ పనియను ప్రభుత్వమునకు తమ ఆపాదమును తెలియజేయకూడదు. అట్లు చేసినట్లయితే ప్రజలకు జవాబు చెప్పవలసి బాధ్యత ఉన్నదని గుర్తించాలి. రాష్ట్రములో కరువు కాటకాలు తాండవిస్తూ వుంటే, ముందువారిని ఆ టేముంనుండి తప్పించకుండా, యీ బిల్లు ఆమోదానికి సంతకాలు చేస్తున్నారు. సామాన్య ప్రజానీకం యీ రోజులలో అదనపు ఇస్తున్న కట్టెటటువంటి స్థితిలో లేరు. ఈ బిల్లు సామాన్య ప్రజానీకానికి బాధకరమైనదిగానున్నది. ఇస్తున్న బడులు ఆదాయముమీద ఇస్తున్న వేసేటటువంటి, న్యాయంగా ఉండుండే. అందుకుబడులు

[Sri B. Sankarayya] [10th December 1952]

[10th December 1952

ఆదాయముమీద బిల్లు తీసుకొనిరాకుండా, యీ పేద ప్రజానీకాన్ని బాధించే బిల్లు
తెచ్చారు. ఇటువంటి బిల్లును, చైనాసామ్రాజ్యవాదీ ప్రభుత్వం వారిని కోరు
తున్నాను.”

“SRI K. R. S. SAMPANDAM :—“கனம் சபாநாயகர் அவர்களே, இந்த நில வரியைப்பற்றி பேசும்போது இந்த வரியைக்கொண்டுவர வேண்டியது அவசியம்தானா என்ன என்பதைப் பற்றி ஒரு சில விஷயங்களை நான் சொல்லலாம் என்று ஆசைப்படுகிறேன். ஏற்கனவே போடப்பட்ட வரிக்கு நன்கு வசூலிக்கப்படுகின்றனவா, அது எவ்வளவு பாதிக்கப்பட்டிருக்கிறது என்பதைப்பற்றி இதுவகையிலும் கவனிக்கவே இல்லை. நாட்டில் வரியை அதிகமாகப் போட்டுக் கொண்டே போனால் மக்களால் எவ்வளவு துரம்தான் சமீகம் முடியும் என்பதை சிந்தித்துப் பார்க்கவேண்டும். இப்பொழுது சுதந்தரம் அடைந்ததிலிருந்து மக்களுக்கு ஒருவித சுபிட்சமான வாழ்க்கையை நடத்துவதற்கு எந்த விதத்திலும் சர்க்காரால் சந்தர்ப்பம் கொடுக்கப்படவில்லை. அது மாத்திரம் அல்ல. விவசாயிகளிடமிருந்து இப்பொழுது கிஸ்தியாக வசூலிக்கப்படும் பணம்தான் நம்முடைய வரியின் வருமானத்தில் முக்கியமானது என்று எடுத்துக் கொள்ளப்பட்டிருக்கிறது. அந்த விவசாயிகளுக்கு பாசன வசதிக்காகவோ அல்லது அவர்களுடைய வாழ்க்கைத் தரத்தை நல்ல சுபிட்சமான முறையில் நடத்துவதற்காவோ வழிகள் ஏதாவது சர்க்காரால் செய்யப்பட்டிருக்கிறதாவென்று யார்த்தால் ஒன்றும் இல்லை என்றுதான் சொல்ல வேண்டியதாக இருக்கிறது. இப்பொழுது கொடுக்கும் வரி போதாமல் இன்னும் அவர்களுக்கு நில வரி சர் சார்ஜ் என்று புதிய வரியைச் சமத்தி அவர்கள் சுபிட்சமான வாழ்க்கையை நடத்த முடியாமல் செய்வது என்றால் அந்தப் பிரச்சனையை சிந்திக்கவேண்டியது அவசியமாக இருக்கிறது. தஞ்சை ஜில்லாவை குறிப்பாக எடுத்துக்கொண்டால் அங்கே சமீபத்தில்தான் பண்ணையார் பாதுகாப்பு சட்டத்தைக்கொண்டுவந்திருக்கிறோம். ஏற்கனவே 30 வாரமாக இருந்தது இப்பொழுது 40 ஆகக் கொடுக்கப்பட்டிருக்கிறது. ஏற்கனவே உள்ள வரி முறையைப் பார்க்கப் போனாலும் நல்ல விளைந்த நிலத்திற்கு ஒரு வரியும் சாதாரண நிலத்திற்கு ஒரு வரியுமாக இருக்கிறது. இப்பொழுது இருக்கும் நிலையில் பார்த்தால் விளைந்த நிலத்திற்கும் விளையாத நிலத்திற்கும் புது வரி ஒரே மாதிரியாக இருக்கிறது. யார் யாருக்கு அதிகமாக வருமானம் வருகிறதோ அவர்களுக்கு அதிகமாக வரியைப் போட்டாலும் அது நல்லதாக இருக்கும் என்று சொல்லலாம். இப்பொழுது அவர்கள் பாடுபட்டுக் கொண்டிருந்த நில வரியை கொடுத்துக் கொண்டு வருகிறார்கள். ஏதோ ஒரு சமயத்தில் போடப்பட்ட நில வரியை இப்பொழுதும் அவர்கள் கொடுத்துக் கொண்டு வருகிறார்கள். இந்த வரியின் மூலம் இந்தச் சார்ஜ் வரியைப் போடப்படுவது அவசியமான காரியம் என்பதை இந்த சபையில்சொல்லிக் கொள்ள ஆசைப்படுகிறேன். ஏற்கனவே இருந்த வரியைக் கொடுக்க முடியாமல் கஷ்டப்பட்டு வருகிறார்கள். சாதாரணமாக சென்னை மாகாணத்திலேயே பருவ மழை பாதகமாக இருந்து வந்தது. பயிரை நட்டுவிட்டு மழையை எதிர்பார்த்துக்கொண்டிருந்தார்கள். பருவத்தில் மழைப்பெய்யாததால் “நட்டு பாழ்” ஏற்பட்டது. இந்த சமயத்தில் புயல் காற்று வந்தது. கொஞ்சம் நஞ்சம் புஞ்சையில் விளையும் என்று இருந்தது, அந்த பயிர்களையும் தரைமட்டமாக அடித்து விட்டது. இந்த நிலைமையில் நடுத்தர மக்கள் என்ன செய்வார்கள். அவர்களுடைய வாழ்க்கைத் தரம் எப்படி இருக்கும். அதன் பிறகு இப்பொழுது வெள்ளத்தினால் சேதம் ஏற்படும் போல் இருக்கிறது. இந்த புயலில் சமாளித்து ஓரளவு சாப்பிடுவதற்கு இருக்குமோ என்று விவசாயிகள் நினைத்துக் கொண்டிருக்கும்போது இந்த நில வரி சர் சார்ஜ் போட்டால் அவர்கள் எப்படி கொடுக்க முடியும் என்பதை இப்பொழுது எண்ணிப் பார்க்க வேண்டும். ஆகவே இந்த வரி அவசியமானது என்று நான்கருதுகிறேன். அரசாங்கத்தை நடத்துவதற்கு வரி வேண்டியதுதான். வரி இல்லாமல் அரசாங்கத்தை நடத்த முடியாது. தமிழ் நாட்டின் நிலைமையை அலசிப் பார்க்க வேண்டும். இங்கு புஞ்சைக்கும் நஞ்சைக்கும் வித்தியாசம் இருக்கிறது. தென் ஆற்காடு ஜில்லாவில் புஞ்சைக்கு அதிகமாக

10th December 1952] [Sri K. R. Sambandam]

வருமானம் கிடைக்கிறது. வட ஆற்காடு ஜில்லாவிலும் அதிகமாக கிடைக்கிறது. தஞ்சை ஜில்லாவைப் போலவுள்ள நிலவளம் உள்ள நாட்டை எடுத்துக் கொண்டால் அங்கே இந்த வரியானது மிகவும் பாதிக்கப்படுகிறது. அவர்கள் எந்த விதமான பலனையும் அடைய முடியவில்லை. அங்கே சாதாரணமாக புஞ்சை நிலம் இருக்கிறது என்றால் அது மாடுகளை மேய்ப்பதற்கும், களைத்திற்கும், மனைக்கட்டுகளை கட்டுவதற்கும் தான் உபயோகித்துக் கொண்டிருப்பார்கள். அங்கே புஞ்சையில் அதிகமாக வருமானம் கிடைப்பது அதற்கும் அவர்கள் சர் சார்ஜ் கொடுக்க வேண்டும் என்றால் அவர்களால் கொடுக்க முடியாது. கொடுத்துதான் ஆக வேண்டும் என்றால் நஞ்சைக்கும் புஞ்சைக்கும் பாகுபாடு இருக்கவேண்டும். அப்படி இல்லாமல் இருப்பதால் அவர்களை இந்த வரி பாதிக்கும். நிலத்தின் விளைவைப் பற்றி இதில் குறிப்பிடவில்லை. இந்த நிலையில் அங்கே 'லெவி' என்ற முறையையும் கொண்டு வருகிறார்கள். மக்கள் 12 அவுன்ஸ் வேண்டும் என்று கேட்டார்கள் யொழிய கண்ட்ரோலை எடுத்து விடவேண்டும் என்று கேட்க வில்லை. இருந்தாலும் குழந்தைப் பிள்ளைகள் விளையாடுவதைப் போல கண்ட்ரோலை எடுப்பதும் அதற்கு பிறகு 'லெவி' முறையைக் கொண்டு வருவதுமாக இருக்கிறார்கள். எல்லா இடத்திலும் ஓரளவு கொடுக்கவேண்டும் என்று போன்ற ஜில்லாக்களில் விவசாயம் செய்து உணவுப்பண்டத்தை அதிகமாக 12-50 p.m. சாகுபடி செய்கிறார்களோ அங்கெல்லாம் இந்த 'லெவி' முறையைக் கொண்டு வரப்பட்டிருக்கிறது. அவர்கள் கொடுக்கவேண்டிய வாய்தா பணத்தைக் கொடுத்து விட்டால் அவர்களுக்கு ஓரளவு உணவு பண்டம் தான் போதுமானது இருக்கும். அவர்களிடம் எந்த விதத்தில் 'லெவி' முறையை கொண்டு போவது. அதிக நிலம் வைத்துக் கொண்டிருப்பவர்களுக்கு ஒரு விதமான கஷ்டமும் இல்லை. அவர்களுடைய கஷ்டத்தை நாம் பார்க்க முடியாது. நடுத்தர வகுப்பினர்களுடைய கஷ்டத்தை நாம் கவனிக்க வேண்டும். எல்லா நாட்டிலும் இப்படிப்பட்ட நிலைமை தான் நடுத்தரவர்க்கத் தினருக்கு ஏற்பட்டிருக்கிறது. இந்த நாட்டில் சென்னை மாகாணத்திலும் அதை யே வழி காட்டுகிறார்கள் என்று சொல்லவேண்டுமே தவிர வேறு ஒன்றும் இல்லை. இதனால் நடுத்தர வகுப்பினர் பாதிக்கும்படியான நிலைமை ஏற்படு கிறது. இந்தவரியைக் கொண்டு வரவேண்டுமென்றால் 100 ரூபாய்க்கு மேல் விலக்கு என்று இருப்பதை ரூபாய் 200 என்று வைத்துக் கொள்ளவேண்டும். ரூபாய் 100 என்று விலக்கு வைத்திருந்தால் நடுத்தர வகுப்பினர்கள் பாதிக்கப்படுவார்கள். இல்லாவிட்டால் இந்த வரியை இப்பொழுது கொண்டு வராமல் கொஞ்சம் நாளைக்குதள்ளி வைத்து விட்டு நாடு சபிட்சம் அடைந்த பிறகு இதைக் கொண்டுவரலாம். இப்பொழுது இந்த வரியைக் கொண்டு வருவது அவசியமில்லை. நிர்வாகத்தரையில் அநேக விதமான ஊழல்கள் இருக்கின்றன. பணம் தண்ணீரைப் போல் விரயம் செய்யப்படுகிறது. சிக்கனமாக சர்க்கரை நடத்தவேண்டும். அதற்கு என்ன செய்ய வேண்டும் என்று பரிசீலனைசெய்யவேண்டும். அவ்விதம் செய்யாமல் நாம் வரியை மேலும் மேலும் போட்டுக்கொண்டே போகிறோம். இதைக் கண்டு நான் பயப்படுகிறேன். சர்தார் வல்லபாய் பட்டேல் வரி கொடா இயக்கத்தை நடத்தினார் என்பது எல்லோருக்கும் தெரியும். அதைப் போலவே தமிழ் ஜில்லாக்களிலும் முக்கியமாக தஞ்சை ஜில்லாவில் வரி கொடா இயக்கத்தை நடத்தினாலும் நடத்துவார்கள் என்று நினைக்கிறேன். அந்த நிலைமைக்கு விடக்கூடாது. அப்படிப்பட்ட சூழ்நிலை இப்பொழுது இருக்கிறது. யாரை எடுத்துக்கொண்டாலும் அங்கே அவர்களுக்கு எந்த விதமான சபிட்ச மும் இல்லை. அப்படிப் பார்க்கும்போது இந்த வரி முற்றிலும் இப்பொழுது கொண்டுவருவதற்கு நல்ல நேரம் இல்லை என்பதை தெரிவித்துக்கொண்டு இந்த வரியை எதிர்க்கிறேன், என்பதையும் தெரிவித்துக்கொண்டு என் னுடைய பேச்சை இத்துடன் முடித்துக்கொள்ளுகிறேன்."

* SRI V. SANKARANARAYANA MENON :—" Sir, in the course of the debate on this Bill, the special difficulties of Malabar were mentioned by hon. Friends here. It was thought that the Select Committee would make necessary provisions in

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the Bill to remove these difficulties. What has been done by the Select Committee is quite inadequate. No special provision has been made for the joint families of Malabar. Even in the case of income-tax assessment, special provisions are made. In Malabar even if joint families wish to separate according to the Marumakkathayam Act, they cannot do so. They can at the most divide on *tavazhi* basis. So, the present provisions of the Bill, if given effect to, will hit the joint families of Malabar hard. This is one of the features of the Bill that I want to put before the House. There are very many families—the number of whose members may come to hundreds and more—who will be hit hard by this Bill. Another difficulty in Malabar is that we have to pay assessments on garden lands. Especially in South Malabar, in *parambas*, in a corner of the compound, a few trees are grown. They are classified as garden lands, and assessments are levied on them on that basis. That is the special difficulty which we feel in South Malabar. Further, when land revenue was enhanced a few years back in this State, Malabar was one of the few unfortunate districts which had to pay that higher assessment. Another feature that I have to bring before the House and the Hon. the Revenue Minister for consideration is that agriculture in Malabar is mainly dependent upon the monsoons. There has been consistent failure of monsoons for the last five or six years. This year, all hon. Members know, that the monsoon has been a complete failure. We cannot get anything in the second crop. If lands which are dependent mainly upon monsoons are taxed like lands which are irrigated, it will be a great hardship to people whose lands are dependent on rain. Hon. Members have given notice of many amendments, and, I hope, when the amendments are moved and taken up for discussion, the House will be able to understand pretty well the special difficulties of Malabar. I hope this House and the Hon. the Revenue Minister will consider the special difficulties of Malabar. Thank you, Sir."

MR. SPEAKER:—"The Hon. the Leader of the House wants to intervene in the debate just now. He is not replying to the debate. The debate will be continued later also."

SRI V. CHIDANANDAM:—"Till what time can we give notice of amendments to the motion on the food situation, Sir?"

MR. SPEAKER:—"Till 10 o'clock to-morrow."

* THE HON. SRI C. SUBRAMANIAM:—"Mr. Speaker, Sir, my intervening in this debate just now is to place before the House a few facts and figures so that hon. Members may come to a conclusion whether this tax is justifiable or not. The opposition to this measure is two-fold, namely, (1) political opposition and (2) opposition based on the fact that persons who will be called upon to pay this tax will not be in a position

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to pay it. I am not going to examine to-day the political opposition to this Bill. It has already been answered sufficiently and on very many occasions. Therefore, it will be unnecessary for me to repeat those arguments. Apart from that, even according to the Budget estimate, we have got a deficit of Rs. 3½ crores. It may even widen and reach the figure of Rs. 10 crores. Therefore, more money is required by the Government. Apart from that, I think I will be able to justify this measure on its own merits. We have got to bear in mind that land is a peculiar sort of wealth which is not very elastic. It cannot be expanded beyond a certain limit. The extent of land is limited and that too is occupied by a number of persons. I shall now give the figures regarding the extent of land. These figures relate only to the ryotwari area and not to the zamindari area. So far as the zamindari area is concerned, we could take it that it is about one-third of the ryotwari area. On the whole, therefore, taking the ryotwari area, there are 279.75 lakh acres of lands, both dry and wet, under cultivation and paying assessment to the Government. Out of these, the extent of dry lands is 224.73 lakh acres and that of wet lands is 55.01 lakh acres. The total assessment on those lands is Rs. 609.19 lakhs. This has got to be borne in mind when we discuss whether we will be able to justify this measure of taxation. According to the existing system of land taxation, a person is asked to pay tax at a certain rate per acre without reference to the total extent of land held by him. So, a person holding one acre of dry land is asked to pay tax at that rate and a person holding thousand acres of the same sort of land is also asked to pay tax at the same rate. Thus, the taxation with reference to land is not progressive. It is levied without reference to the extent of land held by a person. It has always been said that in a modern State taxation has got to be progressive. People who have got more wealth should pay more. It is not a just form of taxation if people having a small amount of property should pay the same rate of tax as a person having a greater amount of property. On that ground alone, we have got to increase the taxation, and the levy of a surcharge on land tax on larger holdings is justifiable. 1 p.m.

“ Then, the second consideration is this. If, as a matter of fact, the present level of taxation itself is a great burden on land, then there will be no justification for levying a further surcharge on land tax. Therefore, we have got to examine whether we would be justified in increasing the tax even in respect of persons who are holding larger extents of land. For that purpose, let us examine the burden of present taxation on land. This tax on land is levied on the basis of, what are known as, settlements. In that connexion, the price prevailing during the previous thirty years is taken into consideration. An average is struck and the assessment on land is fixed on that basis. I am saying this, talking broadly. There are also other

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factors which are taken into consideration while fixing the assessment, for example, the fertility of the soil and the tract in which the land is situated. But let us take into account the factor which formed the main basis for the assessment of tax on land. That basis was the average price of first and second sort paddy per 3,200 Madras measures. If we analyse under what circumstances land revenue was fixed, we will find that it was fixed when the index figures were ranging between 104 and 167, the minimum being 104 and the maximum being 167. The figure of 167 was only rarely reached, but mainly it ranged between the figures of 104 and 150. That was the index of price which prevailed at the time when these settlements were made and when the land revenue was fixed. Taking into consideration the seasonal factors also, certain reduction was made for that purpose like price variation and failure of monsoon. After all these deductions were made, half the net income was fixed as tax. If we analyse this half net theory, we will see that the land revenue represented much less than half the net income from property even at the time it was fixed. Therefore, we have to take notice of the price level at the present juncture. For that purpose, I am prepared to take into consideration the controlled price which prevailed during the procurement season when we were paying Rs. 9 to Rs. 10 per maund for first and second sort paddy. Even that represents an index figure of 850."

SRI P. RAMAMURTHI :—" What is the basis for arriving at this figure of 850? "

* THE HON. SRI C. SUBRAMANIAM :—" The average price of 3,200 Madras Measures."

SRI P. RAMAMURTHI :—" What is the basis when the index figure is 100? "

* THE HON. SRI C. SUBRAMANIAM :—" Evidently the Hon. the Leader of the Opposition was not following me. The index figure (basis) is the average price of 3,200 Madras measures of first and second sort paddy. That was between 104 and 150 when we fixed the land revenue."

SRI P. RAMAMURTHI :—" What was the base year? "

* THE HON. SRI C. SUBRAMANIAM :—" Between 1890 and 1927. Then it was between 104 and 150. Now it is 850. with reference to the price the Government were paying to the producer and not with reference to the retail price which was fixed after adding 30 or 40 per cent more. That being so, is it justifiable to say that the tax represents half the net income? The hon. Gentleman Sri Viswanatham said that even now it represented more than half the net income. With great respect to him, I beg to submit that he is wrong in the figures. The land revenue is now infinitesimally small. That factor has been examined by the Land Revenue Reforms Committee also. They

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have come to the conclusion that even in the case of a small farmer owning one or two acres, the tax is not a burden. That is the clear finding of that Committee. As I have said, the index figure now is 850. If we take into consideration the prices now prevailing we can imagine what the index figure would be. I am sure it would be round about 1,200. That being so, can we now say, according to the half net theory which allows so many deductions for several factors, that the incidence of taxation is so much that there is no justification for increasing the tax burden on land? With great respect to hon. Members, I wish to say that there is a justification for increasing this tax.

“ Let us look at it from another point of view. What was the total income which this State was getting formerly? Even during 1937-38, our total income was Rs. 16 crores only. Out of this 16 crores of rupees, land revenue represented nearly 50 per cent. Therefore, when the general level of taxation has gone up can we say there is no justification to increase it by a slight percentage? I respectfully submit that there is room even now for increasing the percentage. We are not going to increase the tax at all levels. Instead of that we have introduced an element of progression. We have made the tax progressive. Let the man owning a larger holding pay a little more than one who is owning a smaller holding. As far as the poor farmers are concerned, we don't seek to touch them at all. This will clearly prove that the half net theory is merely illusory. If hon. Member Sri Viswanatham still feels that he is correct, I would like him to examine another point of view. The total revenue collected from the ryotwari area alone is Rs. 6 crores and I have already given the extent of wet and dry lands. Does the hon. Member still suggest that the net income from all these will be only Rs. 12 crores? I respectfully submit that it is a gross under-estimate, which means that the average net income per acre, taking dry and wet lands into consideration, will be only Rs. 4-6-0. I submit that it cannot be correct. Under these circumstances, I am perfectly justified in asking for a slight increase. After all, what is the proposal that we are making? Hon. Members are aware that the Government have themselves given notice of an amendment for raising the exemption limit to Rs. 100, from Rs. 50 as is given in the Bill. Now let us take Rs. 50 as the exemption level and see how it will affect the landholders. The total number of pattas under ryotwari area is 71·96 lakhs. If we fix Rs. 50 as the exemption level, the number of pattas that will be excluded will be 70·04 lakhs. The balance of 1·92 lakhs alone will be taxed. That represents 2·7 per cent of the total number of pattas. Now if we fix Rs. 100 as the exemption level, then the total number of pattas that will be excluded will be 71·35 lakhs. The balance left over will be only ·86 per cent of the pattadars. I request the hon. Members to consider this aspect. Taking the limited wealth of the country into consideration and also the fact that it cannot be extended very much, we have sought to single out ·86 per cent of the 72 lakhs of people for this taxation, as they are in a much better position than the rest.

1-10
p.m.

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No doubt ours is a very poor country and we have to take into account only the comparatively richer people. Only with this idea in view, we propose to tax the .86 per cent of the pattadars according to this Bill. If it is said that even this .86 per cent of the pattadars should not be touched and should be left alone, then it means that land should not at all be taxed under any circumstances, whatever might be the extent one may be holding. I respectfully submit that will not be a correct argument, especially in a democratic set-up, where most of the people are without lands and most of them are only agricultural labourers. The average holding will be about 4 to 5 acres. Let us take Rs. 100 as the exemption level and see how it will affect the landlords. In Tanjore the average wet assessment is Rs. 7-9-6. Therefore to reach the figure of Rs. 100 a person should own 13.2 acres. Such a person who owns 13.2 acres in that district with all the irrigation facilities is not called upon to pay any increased tax. Only if he owns a greater extent than that he will have to pay increased tax. Now, let us take another district, say, Bellary which is a backward area. There the average wet assessment is Rs. 6-10-2. So to reach the figure of Rs. 100 one should own 15 acres. Thus a person owning about 15 acres will not be called upon to pay any increased tax. With reference to dry lands, I have taken Tanjore for purposes of illustration. There, the average dry assessment is Rs. 1-11-3. To reach Rs. 100 a person must own about 60 acres, or to be correct 58.54 acres. Only if he owns more than that he will be asked to pay increased tax. I can very well understand a person owning a few acres of land not having the resources to dig a well and all that. But a person owning about 60 acres of land will definitely be in a much better position and be able to dig one or two wells for garden cultivation. A person owning about 60 acres of land, with all the resources to dig wells and all that, is not asked to pay the increased tax. Only if he owns over and above that extent, he has to pay increased tax. If we take Bellary, the average dry assessment there is Re. 0-12-5. If one is to reach the Rs. 100 assessment level, he must own about 128 acres. Even then he will be exempted. If he owns more than that, he will be called upon to pay a certain amount of increased tax. A person having a greater extent of dry land will be in a position to invest some capital in digging wells and other things for doing garden cultivation. (Interruption.) I am prepared to have the matter investigated and I am sure of the result. A person owning more than 100 acres of dry land in Bellary or more than 60 acres of dry land in Tanjore will surely be in a position to dig wells and carry on garden cultivation. So, if we take the exemption limit as Rs. 100 and when we exempt 99.14 per cent of the pattadars from the increased tax and touch only .86 per cent of them, it cannot certainly be said that we are touching the poor landowners in this State. It is no use saying we are trying to tax the poor peasants and all that. From what I have said till now, I think hon. Members will readily agree with me that we are not trying to touch the poor people and we seek to touch only those who are in a

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much better position. After all the average holding is only 4 to 5 acres. I submit that this cry of the poor peasants being affected by this measure and all that is only for a different purpose. It is only an attempt to put the small fish in front so that the bigger fish may escape. They put the small fish in front and say, 'Oh! this small fish is being affected and it should be helped.' In fact we do not seek to touch the smaller fish. Therefore I am sure this House will not give any room for this bigger fish to escape by such tactics. There is absolutely no truth in the cry that we are out to tax all the poor peasants and landowners. Let me once again make it perfectly clear that we are only trying to take something out of those who are comparatively richer. I am prepared to admit that so far as this State is concerned there are not very many rich people. It is only a question of relative wealth, the people being poor, poorer or poorest.

"What is the tax, we are asking them to pay? We have proposed an amendment which shows what they will be called upon to pay. Those who pay over thousand rupees will be required to pay rupee for rupee extra. I have seen certain amendments which aim at fixing it a little higher. I am prepared to welcome them. But we should not tax them all at once. We have now started with it and let us see how it works. We have provided for a surcharge of four annas in the rupee in the case of those who pay between hundred and two hundred rupees. Under these circumstances, it cannot be said that we are placing a heavy burden on the people who will not be in a position to pay. We should not be victims to a general cry that people are taxed.

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"Sir, another argument that was put forward was, why not have an agricultural income-tax. As a matter of fact, on another occasion, I have said it is a more scientific form of taxation. But will it be possible to introduce it now? Will it be advantageous to the ryots? I submit, Sir, it would not be. This question was fully gone into by the Land Revenue Reforms Committee and it came to the definite conclusion that it could not be thought of in the existing circumstances. Apart from the case of plantations, the introduction of an agricultural income-tax will lead to harassment of the poor agriculturists. They have to maintain accounts, once we say their income has to be assessed. If we should tax them, we must assess their income first; to assess the income, they must have accounts; accounts have to be properly maintained and for this purpose, there should be an accountant; then he has got to be paid for. It is not as if this can be done easily as in the case of commercial business. In the commercial field, maintenance of accounts is a necessity. They must know the day-to-day transactions. They have to be recorded for their own benefit. Facts and figures should be recorded as the commercial men cannot afford to ignore them. But agriculture is not such a thing. Even the big agriculturists are not maintaining regular accounts. They have rough and ready accounts. It will be very difficult for them to pay for an accountant, in the first place, and secondly, even if

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regular accounts are maintained, it will be very difficult for them to convince the authorities about the correctness of these figures because merchants and others have led the way and there is a general suspicion about the genuineness of all accounts. This suspicion will spread to the agricultural field also. I shall explain another difficulty also. Some lands with the same fertility will yield more and some less. If more manure and more fertilizers are thrown into the land, the land will show a better yield and a land with the same amount of fertility will show less yield in the absence of manures and fertilizers. Some may put in greater exertion and get a better yield and some may not, with the result the assessing officers will not be convinced as to the correctness of the accounts. Till our standard of education is raised, we cannot maintain accounts in the agricultural field in the proper way and if still we introduce agricultural income-tax, it will only be harassment of the poor agriculturists. This fact was particularly gone into by the Land Revenue Reforms Committee and therefore it is that the Committee came to the definite conclusion that it was unsafe to have an agricultural income-tax straightway. We have now adopted the next best alternative, viz., having a surcharge on the present assessments which will be easy of calculation and not also oppressive. If we have an income-tax, then these people will have to pay much more. Now we have made a beginning and let us see. If after some time, the House feels that the surcharge should be higher, we will have a proper amendment to the measure. All that we want is people who are able to pay more should be asked to pay more. Consider the problems of the State. Leave alone the present Government. Even if the Opposition forms the Government and gets into the Treasury Bench the Government will have to be carried on. If the Opposition wants to run the Government efficiently, it will need money much more than what we do now. I am quite sure about it. If that be so, we must take money from people who can pay it. Can we not therefore claim some money from the 36 per cent of the agricultural people who form the landed gentry, so to say, and who form the aristocracy of the landed gentry? If we should not get the money from them, then where else can we get it for running the administration? Then, take the revenue that we may derive from this source. It will be just 75 lakhs of rupees and nothing more. And with the exemption limit raised as now proposed, it will be 60 lakhs. In the present financial situation of the State, is it a big burden on this class of people? Sir, during the discussion of the taxation on bus passengers, Mr. T. Viswanatham said that the bus operators were already paying 3.75 crores of rupees to the Government and that the Government sought to raise another 1.25 crores straightway and asked whether this 33 per cent increase was justifiable. We justified it and we have passed the measure. But in this case, what is the revenue at present? It is just 8 crores of rupees and we seek to add just 60 lakhs of rupees by taxing those who are better placed. In the other measure, we did not exempt any one, whether he was a single bus operator or a two bus or

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three bus operator. We have treated both big and small men alike. But in this case again, we have exempted all small men. Is it not fair that big men give these 60 lakhs to this Government? Is not the Bill justified on its own merits? Therefore, none can oppose it on the ground that the tax will fall heavily on those people who cannot pay it; it can be opposed only on political grounds. I can understand the attitude of my Friends who operate on the political plan. They have made up their mind, whatever be the proposition, to oppose the Government and destroy it. They do not want this Government to exist, and if it exists they do not want it to run smoothly and efficiently. I am not much worried about opposition from these gentlemen. But I ask those who want that this administration should be run efficiently—and for that purpose it needs some revenues—to say whether this is not justifiable. I know certain persons who have been paying a large assessment may be asked to pay double that amount now. For instance, one who pays now 50,000 rupees may be asked to pay a lakh of rupees. They may feel it a sudden burden. But have they not enjoyed a large income so far? They should gladly come forward to pay this small amount. If agricultural income-tax is introduced, these gentlemen will have to pay much more, pie for pie, at the higher slabs. Therefore, I would appeal to these gentlemen not to oppose this measure."

MR. SPEAKER :—" It is now 1-30 p.m. The debate will be continued at the next sitting. I adjourn the House to meet again at 9 a.m. to-morrow."

The House then adjourned.

